



## Barham Park Trust Committee

**Wednesday 24 January 2024 at 9.30 am**

Conference Hall - Brent Civic Centre, Engineers Way,  
Wembley, HA9 0FJ

Please note this will be held as a physical meeting which all Committee members will be required to attend in person.

The meeting will be open for the press and public to attend or alternatively can be followed via the live webcast. The link to follow proceedings via the live webcast is available [HERE](#)

### Membership:

### Membership:

**Members:**

**Councillors:**

M Butt (Chair)  
Tatler (Vice-Chair)  
Donnelly-Jackson  
Knight  
Krupa Sheth

**Substitute Members:**

**Councillors:**

Farah, Grahl, Nerva and vacancy

**For further information contact:** Abby Shinhmar, Governance Officer  
Tel :020 8937 2078; Email: [abby.shinhmar@brent.gov.uk](mailto:abby.shinhmar@brent.gov.uk)

For electronic copies of minutes and agendas, please visit:  
[Council meetings and decision making | Brent Council](#)

## **Notes for Members - Declarations of Interest:**

If a Member is aware they have a Disclosable Pecuniary Interest\* in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent and must leave the room without participating in discussion of the item.

If a Member is aware they have a Personal Interest\*\* in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent.

If the Personal Interest is also a Prejudicial Interest (i.e. it affects a financial position or relates to determining of any approval, consent, licence, permission, or registration) then (unless an exception at 14(2) of the Members Code applies), after disclosing the interest to the meeting the Member must leave the room without participating in discussion of the item, except that they may first make representations, answer questions or give evidence relating to the matter, provided that the public are allowed to attend the meeting for those purposes.

### **\*Disclosable Pecuniary Interests:**

- (a) **Employment, etc.** - Any employment, office, trade, profession or vocation carried on for profit gain.
- (b) **Sponsorship** - Any payment or other financial benefit in respect expenses in carrying out duties as a member, or of election; including from a trade union.
- (c) **Contracts** - Any current contract for goods, services or works, between the Councillors or their partner (or a body in which one has a beneficial interest) and the council.
- (d) **Land** - Any beneficial interest in land which is within the council's area.
- (e) **Licences**- Any licence to occupy land in the council's area for a month or longer.
- (f) **Corporate tenancies** - Any tenancy between the council and a body in which the Councillor or their partner have a beneficial interest.
- (g) **Securities** - Any beneficial interest in securities of a body which has a place of business or land in the council's area, if the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body or of any one class of its issued share capital.

### **\*\*Personal Interests:**

The business relates to or affects:

(a) Anybody of which you are a member or in a position of general control or management, and:

- To which you are appointed by the council;
- which exercises functions of a public nature;
- which is directed is to charitable purposes;
- whose principal purposes include the influence of public opinion or policy (including a political party of trade union).

(b) The interests a of a person from whom you have received gifts or hospitality of at least £50 as a member in the municipal year;

or

A decision in relation to that business might reasonably be regarded as affecting, to a greater extent than the majority of other council tax payers, ratepayers or inhabitants of the electoral ward affected by the decision, the well-being or financial position of:

- You yourself;
- a member of your family or your friend or any person with whom you have a close association or any person or body who employs or has appointed any of these or in whom they have a beneficial interest in a class of securities exceeding the nominal value of £25,000, or any firm in which they are a partner, or any company of which they are a director
- any body of a type described in (a) above.

# Agenda

Introductions, if appropriate.

**Item** **Page**

**1 Apologies for Absence and clarification of alternate members**

**2 Declarations of Interests**

Members are invited to declare at this stage of the meeting, the nature and existence of any relevant disclosable pecuniary or personal interests in the items on this agenda and to specify the item(s) to which they relate.

**3 Minutes of the Previous Meeting** 1 - 4

To approve the minutes of the previous meeting held on Tuesday 26 September 2023 as a correct record.

**4 Matters Arising (if any)**

To consider any matters arising from the minutes of the previous meeting.

**5 Barham Park Trust Accounts 22/23 - Outputs from a high-level review commissioned by the Chief Executive of Brent Council** 5 - 10

This report provides a summary of the high-level consultancy based review relating to concerns and issues raised regarding the Barham Park Trust (BPT) Accounts for the year ended 31 March 2023.

**Ward Affected:**  
Wembley Central

**Contact Officer:** Kim Wright, Chief Executive  
Tel: 020 8937 1011  
[Kim.Wright@brent.gov.uk](mailto:Kim.Wright@brent.gov.uk)

**6 Reference back of Call-In: Barham Park Trust Committee decision on Barham Park Trust Annual Report & Accounts 2022 - 23** 11 - 36

Following on from consideration of Item 5 above, this report details the outcome of a call-in considered by the Resources & Public Realm Scrutiny Committee on Thursday 26 October 2023 relating to the decision taken by the Barham Park Trust Committee Tuesday 26 September 2023 to approve the Annual Report and Barham Park Trust Accounts for 2022 – 23.

Having considered the call-in, the Resources & Public Realm Scrutiny Committee agreed to refer the decision on this item back to the Trust Committee for reconsideration. As a result, the Trust Committee is now

required to reconsider its original decision made on the 2022-23 Accounts taking account of the reasons provided as the basis for the reference back by the Scrutiny Committee.

**Ward Affected:**  
Wembley Central

**Contact Officer:** Amira Nassr, Head of Chief Executive and Member Services  
Tel: 020 8937 5436  
[Amira.Nassr@brent.gov.uk](mailto:Amira.Nassr@brent.gov.uk)

## **7 Exclusion of Press and Public**

No items have been identified in advance of the meeting that will require the exclusion of the press and public.

## **8 Any Other Urgent Business**

Notice of items to be raised under this heading must be given in writing to the Head of Chief Executive and Member Services or her representative before the meeting in accordance with Standing Order 60.

**Date of the next meeting: To be arranged as required.**



- Please remember to set your mobile phone to silent during the meeting.
- The meeting room is accessible by lift and seats will be provided for members of the public. Alternatively, it will be possible to follow proceedings via the live webcast [HERE](#)



## **MINUTES OF THE BARHAM PARK TRUST COMMITTEE**

**Held in the Conference Hall, Brent Civic Centre on Tuesday 26 September 2023 at 10.00 am**

**PRESENT:** Councillor M Butt (Chair), Tatler (Vice-Chair) and Councillors Knight, Nerva and Krupa Sheth.

**Also Present:** Councillor Georgiou

### **1. Apologies for Absence and Clarification of Alternate Members**

An apology for absence was received from Councillor Donnelly-Jackson with Councillor Nerva attending as an alternative member.

### **2. Declarations of Interests**

No interests were declared at the meeting.

### **3. Minutes of the Previous Meeting**

**RESOLVED** that the minutes of the previous meeting held on Monday 5 September 2023 be agreed as a correct record.

### **4. Matters Arising (if any)**

NOTED the receipt of written submissions from Francis Henry and Councillor Lorber in advance of the meeting relating to the Strategic Property Review considered at the previous meeting. It was confirmed that comments received in relation to the background and establishment of the restrictive covenant were subject to review by officers.

### **5. Barham Park Trust Annual Report and Accounts 2022/23**

Jekaterina Popova, Head of Finance, introduced the Annual Report and Accounts for the Barham Park Trust for 2022 – 23. In considering the report the Trust Committee noted:

- The surplus achieved by the Trust of £25,021 (net of receipts and payments) and increase in total cash funds. As of 31 March 23, the Trust had £220,000 in unrestricted funds and £353,000 in restricted funds.
- The accounts had been subject to an independent examination by the Head of Audit & Investigations, with the outcome attached as Appendix 3 to the report on the agenda and no recommendations or issues identified as needing to be brought to the attention of the Trust Committee.
- The update provided (following the previous meeting on 5 September 23) in relation to use of the appropriate account template by the Trust, which it was confirmed had now been subject to further review. This had included an assessment as to whether use of an accruals account template or receipts and payments template would be more appropriate for the Trust with the

receipts and payments template identified as the preferred option due to its clearer and more concise format (in relation to the Trust activities and financial position) and overall size of the Trust. Confirmation was provided that the 2022-23 Trust Accounts had therefore been prepared on a receipts and payments basis using the current template provided by the Charity Commission and with the Trust Committee assured that there had been no impact on the Trust's financial position as a result.

- In addition to the changes introduced for the 2022 – 23 process, further improvements had been planned in relation to the Trust's accounting and financial reporting arrangements for 2023-24 onwards which had been designed to ensure they remained as efficient and transparent as possible, including the establishment of a new bank account for the Trust enabling funds to be held separately in an interest-bearing account.

The following comments and issues were highlighted in response to presentation of the 2022 – 23 Annual Report and Accounts:

- Having noted receipt of the written submissions from Councillor Lorber and Francis Henry (as Chair of Friends of Barham Park) relating to presentation of the Trust Accounts, Ravinder Jassar (Deputy Director of Finance) advised that it was felt the various issues raised had either been addressed directly through the member enquiry process or within the report included on the Trust agenda. On this basis, and with the Accounts having also been subject to independent examination, it was felt the Trust Committee would be able to proceed on the basis of the recommendations set out in the report.
- Given the change in template introduced for preparation of the Trust Accounts further details were sought as to how the Charity Commission financial reporting requirements in relation to the Trust would continue to be monitored moving forward. In response, the Trust Committee were advised that whilst the Charity Commission did not routinely notify the Trust about changes in financial reporting templates, officers had made contact with them to clarify whether any further actions were required in order to satisfy their reporting requirements moving forward.

Having noted the outcome of the independent examination of the Trust's 2022 – 23 Accounts and response provided in relation to the receipt of the written submissions from Francis Henry and Councillor Lorber in advance of the meeting relating to the presentation of the accounts, the Trust Committee **RESOLVED** to:

- (1) To approve the Annual Report and Barham Park Trust Accounts for 2022-23.
- (2) To note the Independent Examiner's review of the Barham Park Trust Accounts for 2022–23.
- (3) To authorise officers to update the Charity Commission with the Barham Park Trust Annual Report and Accounts for 2022–23.
- (4) To confirm, in relation to the future examination of the Trust Annual Accounts, that the Trust had agreed to continue with the current arrangement for independent examination by the Council's Head of Audit & Investigation (as detailed within Option 1 in section 3.5 of the report).

6. **Exclusion of the Press & Public**

There were no items that required the exclusion of the press or public.

7. **Any Other Urgent Business**

None.

It was noted that further meetings of the Trust Committee would be arranged as required during the year.

The meeting was declared closed at 10.06am

COUNCILLOR MUHAMMED BUTT  
Chair

This page is intentionally left blank



&

	<p align="center"><b>Barham Park Trust Committee</b> 24<sup>th</sup> January 2024</p>
	<p align="center"><b>Report from the Chief Executive</b></p>
<p><b>Barham Park Trust Accounts 22/23 – Outputs from a high-level review commissioned by the Chief Executive of Brent Council</b></p>	
<b>Wards Affected:</b>	Wembley Central
<b>Key or Non-Key Decision:</b>	Non-Key
<b>Open or Part/Fully Exempt:</b> <small>(If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)</small>	Open
<b>List of Appendices:</b>	None
<b>Background Papers:</b>	None
<b>Contact Officer(s):</b> <small>(Name, Title, Contact Details)</small>	Kim Wright, Chief Executive 020 8937 1011 <a href="mailto:Kim.Wright@brent.gov.uk">Kim.Wright@brent.gov.uk</a>

## 1.0 Executive Summary

- 1.1. This report provides a summary of the high-level consultancy based review relating to concerns and issues raised regarding the Barham Park Trust (BPT) Accounts for the year ended 31 March 2023.

## 2.0 Recommendation(s)

- 2.1 To note the contents of this report.

## 3.0 Detail

- 3.1. The Chief Executive commissioned a high-level consultancy based review of the BPT accounts for year ended 31 March 2023 at the end of September 2023. The final review report was issued to the Chief Executive on 10 November 2023.
- 3.2 During the period that the review was being undertaken there was a ‘call-in’ of the BPT decision taken at their meeting of 26 September 2023. This resulted

in a Resources and Public Realm Scrutiny meeting being held specifically to discuss this on 26 October 2023. The decision taken at that meeting agreed:

- To refer the called-in decision back to the Barham Park Trust Committee for reconsideration once the high-level consultancy-based review commissioned by the Chief Executive had concluded with the Committee also keen to welcome the Chief Executive sharing her reflections on the outcome of the review with the Trust Committee.
- 3.3 The report commissioned by the Chief Executive was never intended to provide the range of assurance as is perhaps intimated by the recommendation. The review was only ever limited to a narrow scope relating to specific concerns which are set out in para 3.4 - 3.6 of this report. Furthermore, it was never intended that the full report be published publicly in accordance with standard protocols regarding Internal Audit reports.
- 3.4 The high-level consultancy based review was seeking to achieve the following objectives:
1. *To independently and objectively review the concerns raised by Councillor Lorber in respect of the accuracy of the Barham Park Trust accounts for the year ended 31 March 2023, to determine whether any errors or misstatements are presented within the accounts.*
  2. *To review the responses provided by officers in respect of the concerns raised by Councillor Lorber regarding the accounts, to determine whether these provided accurate and sufficient information/detail.*
- 3.5 The scope of the review covered the concerns raised by Councillor Lorber with respect to the accuracy and integrity of the accounts. These were expressed via a large number of emails and correspondence to Council officers, which were responded to as part of the Member Enquiry process. In addition, in his capacity as a Trustee of the Friends of Barham Library, he wrote directly to the Chief Executive on 8 September, 20 September, 26 September (as at the date the review was commissioned) to escalate his concerns. These emails covered a broad range of topics and concerns including that, in his view, the issues and concerns he raised and continued to raise relating to the accounts had been ignored.
- 3.6 Specifically, the scope was as follows:
1. *The revised accounts for the year 2022/23 are fundamentally wrong and should not be approved. They are inconsistent with previous years, do not reflect the correct income due to the Charity, overstate the Charity expenses and do not provide information in an understandable and clear way that makes review and scrutiny of those accounts easy.*
  2. *The presentation of rental income is incorrect;*
  3. *The subsidy the Council provides to the Barham Park Trust is not reflected in the accounts;*

4. *The netting off of income and expenditure is incorrect;*
5. *The Trust has been deprived of interest income;*
6. *The Council has failed to follow correct procedures in ensuring than an 'arms length rent' from a Children Centre is paid.*
7. *There has been a failure to implement rent reviews;*
8. *The accounts for the current and previous years fail to reflect both the NCIL Grant Income received and the expenditure on which the Grant was spent on;*
9. *The Accounts fail to show enough detail in relation to the expenditure line of "maintenance and wardens; and*
10. *Why the Charity is incurring an insurance charge of £2,500;*
11. *Officers cannot confirm if the £300,000 income from newly redeveloped buildings is gross or net of expenses.*
12. *The following matters concerning ACAVA:*
  - a. *The rent and service charges payable and how this is reflected within the accounts;*
  - b. *Their rent has not been raised in line with CPI;*
  - c. *The rent owed/outstanding and why interest has not been applied against this.*

3.7 It is important to note the limitations of the review too, in order to understand what it was never intended to be. The review did not form a full audit of the BPT accounts and was never asked to provide an opinion on whether the accounts presented a true and fair view. In addition, the concerns raised were looked at strictly from an accountancy perspective. Therefore, it was asked to clarify if there had been any failures operationally (in the day to day running of the Trust) to carry out certain activities that may have led to the perceived issue with the accounts set out at paragraph 3.6.

3.8 I am satisfied that the objectives and scope which I set for the review have been met. Furthermore, I am satisfied that the review did not identify any material issues relating to the accuracy of the accounts. However, there have been areas identified where the accounts could be presented in a more clear and transparent way moving forward. This is particularly in the way rental income is presented and how the netting off of income and expenditure is shown.

3.9 There were also some helpful observations made regarding operational practices concerning the running of the Trust which could impair, or be perceived to impair, the Council's arm's length relationship with the Trust. In particular:

1. The trust not having its own bank account (up until recently);
2. The award and management of NCIL funds for park improvements being managed by the Council;
3. A lack of rent reviews undertaken by the Trust owing to the ongoing feasibility study commissioned by the Council;
4. Cash advances being paid to the Trust for rents overdue.

3.10 I have discussed these actions and observations with the appropriate officers, and all have agreed to implement the actions. In addition, whilst the rationale

for the practices set out at 3.9 is clear existing practices are neither improper nor have any impact on the accuracy of the accounts, I have asked officers to review its management of the Trust to ensure that appropriate segregation and separation is in place where appropriate to clearly distinguish between activities of the Council and activities of the Trust.

- 3.11 I am confident in the outputs from the review which I commissioned and am satisfied that officers will make the necessary changes to respond to the recommendations and observations.

#### **4.0 Stakeholder and ward member consultation and engagement**

- 4.1 Councillor Lorber, as both a Ward Councillor and as a Trustee of the Friends of Barham Park Library engaged comprehensively on the issues contained within this report.

#### **5.0 Financial Considerations**

- 5.1 None

#### **6.0 Legal Considerations**

- 6.1 In accordance with the Charities Act, the Trust Committee must ensure that accounting records are kept in respect of the charity which are sufficient to show and explain all the charity's transactions and prepare a statement of accounts.
- 6.2 If a charity's gross income in any financial year does not exceed £250,000, the charity trustees may, in respect of that year, elect to prepare — (a) a receipts and payments account, and (b) a statement of assets and liabilities, instead of a statement of accounts.
- 6.3 An independent audit of financial statements is required if the charity's gross income in that year exceeds £1 million, or the charity's gross income in that year exceeds £250,000 (the accounts threshold) and at the end of the year the aggregate value of its assets (before deduction of liabilities) exceeds £3.26 million.
- 6.4 Where those thresholds do not apply and the Charities gross income in a financial year exceeds £25,000, the accounts of the charity for that year must, be examined by an independent examiner, and that independent person can be someone who is reasonably believed by the trustees to have the requisite ability.

#### **7.0 Equality, Diversity & Inclusion (EDI) Considerations**

- 7.1 None

#### **8.0 Climate Change and Environmental Considerations**

- 8.1 None

**9.0 Human Resources/Property Considerations (if appropriate)**

9.1 None

**10.0 Communication Considerations**


10.1 None

**Report sign off:**

***Kim Wright***

Chief Executive of Brent Council

This page is intentionally left blank

 <p><b>Brent</b></p>	<p><b>Barham Park Trust Committee</b> 24 January 2024</p> <hr/> <p><b>Report from the Corporate Director of Governance</b></p>
<p><b>Reference back of Call-In: Barham Park Trust Committee decision on Barham Park Trust Annual Report &amp; Accounts 2022 – 23</b></p>	

<b>Wards Affected:</b>	Wembley Central
<b>Key or Non-Key Decision:</b>	Original Trust decision was classified as Key
<b>Open or Part/Fully Exempt:</b> <small>(If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)</small>	Open
<b>No. of Appendices:</b>	<p>Two:</p> <p>Appendix 1: Report to Barham Park Trust Committee (26 September 23) - Barham Park Annual Report and Accounts 2022-23</p> <p>Appendix 1a: Appendix 1 Barham Park Trust Committee report (26 September 23): Annual Report of the Barham Park Trust to the Charity Commission for the 2022/23 financial year</p> <p>Appendix 1b: Appendix 2 Barham Park Trust Committee report (26 September 23): Accounts of the Barham Park Trust for the 2022/23 financial year</p> <p>Appendix 1c: Appendix 3 Barham Park Trust Committee report (26 September 23): Independent Examiner’s Review of the accounts of the Barham Park Trust for the 2022/23 financial year.</p> <p>Appendix 2: Call-In Form</p>
<b>Background Papers:</b>	None
<b>Contact Officer(s):</b> <small>(Name, Title, Contact Details)</small>	<p>Amira Nassr, Head of Chief Executive &amp; Member Services</p> <p>Tel: 020 8937 5436</p> <p>Email: <a href="mailto:amira.nassr@brent.gov.uk">amira.nassr@brent.gov.uk</a></p>

**1.0 Executive Summary**

1.1 This report details the outcome of a call-in considered by the Resources &

Public Realm Scrutiny Committee on Thursday 26 October 2023 relating to the decision taken by the Barham Park Trust Committee Tuesday 26 September 2023 to approve the Annual Report and Barham Park Trust Accounts for 2022 – 23.

- 1.2 Having considered the call-in, the Resources & Public Realm Scrutiny Committee agreed (under the call-in procedure) to refer the decision on this item back to the Trust Committee for reconsideration. As a result, the Trust Committee is now required to reconsider its original decision made on the 2022-23 Accounts taking account of the reasons provided as the basis for the reference back by the Scrutiny Committee, as set out within this report.

## **2.0 Recommendation**

- 2.1 That as required under the call-in procedure, the Trust Committee reconsider its original decision to approve the Annual Report and Barham Park Trust Accounts for 2022 – 23 taking into account the reasons provided by the Resources & Public Realm Scrutiny Committee (set out in section 3.6 – 3.8 of this report) and agree one of the following outcomes:

- (a) To amend the decision, having taken account of the comments made; or
- (b) To confirm the original decision made, enabling it to take immediate effect.

## **3.0 Detail**

### **Contribution to Borough Plan Priorities & Strategic Context**

- 3.1 The land (which includes various buildings) known as Barham Park was given by George Titus Barham on trust to the Council in 1938. The terms of the Trust are “to preserve the same for the recreation of the public in such manner and subject to such regulations in all respects as the Council may from time to time think proper”. The Trust was registered with the Charity Commission in June 1963 and is regulated by that body. The Council as sole trustee conducts the various governance and management arrangements (including the preparation of the Trust Accounts and Annual Report) on behalf of the Trust through the Barham Park Trust Committee, which has been established as a Committee of the Council’s Cabinet.
- 3.2 There is a statutory requirement on the Barham Park Trust to produce an Annual Report, including the Accounts each financial year which following their approval by the Trust are then submitted to the Charity Commission.

### **Background**

- 3.3 The Barham Park Trust Committee took a decision at its meeting on Tuesday 26 September 2023 to approve the Annual Report and Barham Park Trust Accounts for 2022 – 23. The decision taken by the Trust Committee was as follows:



*RESOLVED having noted the receipt of written submissions from Francis Henry and Councillor Lorber in advance of the meeting relating to the presentation of the accounts:*

- (1) To approve the Annual Report and Barham Park Trust Accounts for 2022-23.*
- (2) To note the Independent Examiner's review of the Barham Park Trust Accounts for 2022 – 23.*
- (3) To authorise officers to update the Charity Commission with the Barham Park Trust Annual Report and Accounts for 2022 – 23.*
- (4) To confirm, in relation to the future examination of the Trust Annual Accounts, that the Trust had agreed to continue with the current arrangement for independent examination by the Council's Head of Audit & Investigation (as detailed within Option 1 in section 3.5 of the report).*

3.4 Consideration of the Accounts and Annual Report followed their initial withdrawal from the agenda of the Trust Committee on 5 September 2023 to enable review of the Charity Commission template used as a basis for preparing the Accounts and further clarification on this being provided at an additional Trust Committee arranged specifically for that purpose on 26 September 2023. The original report considered by the Trust Committee has been attached as Appendix 1 of this report.

3.5 The subsequent decision by the Barham Park Trust Committee to approve the Trust Annual Report and Accounts for 2022 – 23 was called-in by five members of the Council, with the reasons for the call-in and alternative action sought as a result set out within Appendix 2 of this report.

3.6 The Resources & Public Realm Scrutiny Committee met on Thursday 26 October 2023 to consider this call-in, with Councillor Lorber representing the members who had submitted the call-in and the Vice-Chair of the Trust Committee (Councillor Tatler - Deputy Leader & Cabinet Member for Finance, Resources & Reform) along with the Council's Deputy Director of Finance responding to the issues raised. As an outcome of the call-in process the Scrutiny Committee subsequently agreed to refer the original decision back to Trust Committee (as the original decision-maker) for reconsideration.

3.7 In referring the decision back the Committee, whilst confirming they had confidence in the professionalism of officer's work in relation to the accounts and understood the rationale for use of the revised accounts template, were also made aware that a separate high level consultancy-based review had been commissioned by the Chief Executive relating to issues and concerns raised in relation to the accuracy of the accounts which was also due to be concluded. As a result, the Committee felt the most appropriate outcome, having considered the options available under the call-in process, was to refer the called-in decision back to the Barham Park Trust Committee for reconsideration once the high-level consultancy-based review commissioned

by the Chief Executive had concluded enabling any reflections on the outcome of that review to also be shared with the Trust Committee prior to reconsideration of their original decision.

3.8 A separate report from the Chief Executive has therefore been included as Item 5 on the Trust Committee agenda, which provides a summary of the high-level consultancy based review relating to concerns and issues raised regarding the Barham Park Trust (BPT) Accounts for the year ended 31 March 2023, which the Committee are also being asked to review in reconsidering the original called-in decision.

#### **4.0 Stakeholder and ward member consultation and engagement**

4.1 None specifically applicable to this report.

#### **5.0 Financial Considerations**

5.1 There are no direct financial considerations arising from this covering report. The financial considerations relating to the called-in decision have been detailed within the report to the Barham Park Trust Committee (attached as Appendix 1) which formed the basis of the original decision made.

#### **6.0 Legal Considerations**

6.1 There are no direct legal considerations arising from this covering report. The procedure for dealing with the call-in and options available to the Resources & Public Realm Scrutiny Committee have been set out in Appendix 3 of the report with the legal considerations relating to the called-in decision having been detailed in the report to the Barham Park Trust Committee (attached as Appendix 1 of this report) which formed the basis of the original decision made.

6.2 Under Standing Order 14 (h) (i) Cabinet, having reconsidered any called-in decision referred back by a Scrutiny Committee has the option to proceed with implementation or to amend its original decision, as it sees fit having taken account of the views expressed and any recommendations made as a result of the call-in.

#### **7.0 Equality, Diversity & Inclusion (EDI) Considerations**

7.1 There are no direct Equality, Diversity & Inclusion considerations arising from this covering report.

#### **8.0 Climate Change and Environmental Considerations**

8.1 There are no direct climate change and environmental considerations arising from this covering report.

#### **9.0 Communication Considerations**

9.1 There are no direct communication considerations arising from this covering

report.

**Report sign off:**

***Debra Norman***

Corporate Director of Governance

This page is intentionally left blank



**Barham Park Trust Committee**  
26th September 2023

**Report from Director of Environment  
and Leisure**

**ANNUAL REPORT AND ANNUAL ACCOUNTS 2022-2023**

<b>Wards Affected:</b>	Wembley Central
<b>Key or Non-Key Decision:</b>	Non-key
<b>Open or Part/Fully Exempt:</b> <small>(If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)</small>	Open
<b>No. of Appendices:</b>	Three Appendix 1: Annual Report of the Barham Park Trust to the Charity Commission for the 2022/23 financial year; Appendix 2: Accounts of the Barham Park Trust for the 2022/23 financial year; Appendix 3: Independent Examiner's Review of the accounts of the Barham Park Trust for the 2022/23 financial year.
<b>Background Papers:</b>	None
<b>Contact Officer(s):</b> <small>(Name, Title, Contact Details)</small>	Jekaterina Popova, Head of Finance, Finance, Finance and Resources Department. E-mail: <a href="mailto:Jekaterina.Popova@brent.gov.uk">Jekaterina.Popova@brent.gov.uk</a> Tel: 020 8937 1463

## 1 Purpose of the Report

- 1.1 This report presents the annual report for the Barham Park Trust for 2022/23. There is a statutory requirement to produce an Annual Report, including the Accounts each financial year.

## 2 Recommendation

For the Barham Park Committee to:-

- 2.1 Approve the Annual Report and Barham Park Trust's Accounts for 2022/23.
- 2.2 Note the Independent Examiner's Review of Barham Park Trust's Accounts for 2022/23.

- 2.3 Authorise officers to update the Charity Commission with the Annual Report and the Accounts for 2022/23 of Barham Park Trust.
- 2.4 Consider options for the examination of annual accounts in the future and approve to proceed with the recommended Option 1.

### **3 Detail**

#### Annual Accounts for 2022/23

- 3.1 It has been revealed that the correct up-to-date Charity Commission accounts template has not been used to prepare Barham Park Trust's accounts. An evaluation has also been conducted to assess whether the accruals accounts template or the receipts and payments template is more appropriate for the Trust. The receipts and payments template was deemed to be more appropriate due to its more concise format and the size of the Trust. This template also provides a clear picture of the charity's activities and financial position whilst aiding readability and interpretation. Annual accounts for 2022/23 have therefore been prepared on a receipts and payments basis using the current template provided by the Charity Commission. There was no impact on the Trust's financial position as a result of this change.
- 3.2 The Trust's accounts form part of Brent Council's group accounts and for the purpose of consolidation need to be prepared on accruals basis initially and then adjusted to a receipts and payments basis. The Council's accounts are audited by an external audit firm who provide an assessment of whether the accounts give a true and fair view of the financial position of the Authority.
- 3.3 Officers have also contacted the Charity Commission to obtain confirmation that this approach is satisfactory and that no further actions are required to satisfy the Charity Commission reporting requirements. A response has not been received at the date of despatch of this report.
- 3.4 A number of further improvements are planned for 2023/24 to make financial reporting more efficient and transparent. A new bank account is planned to be opened for the Trust so that its funds are held separately from the Council in an interest-bearing account. Any arrangements and transactions with the Council will be reviewed and actioned via bank transfers.

#### Examination of Annual Accounts

- 3.5 The Charity Commission has set a threshold below which independent audit of financial statements is not required. For England and Wales this was set at either gross income exceeding £1,000,000 or gross income exceeding £250,000 and gross assets exceeding £3,260,000. As Barham Park Trust falls below this threshold, there is no requirement for the financial statements to be independently audited. The Trust therefore has the option to either:

Option1: Continue with the current arrangement for independent examination by the Head of Audit and Investigation, or

Option 2: Commission an external accountancy firm to carry out the audit. This will attract additional costs that are estimated to be between £3k and £4k.

- 3.6 Taking into account the size of the Trust and process improvements planned for 2023/24 to simplify the accounts and aid their interpretation, it is recommended that Option 1 is agreed.

#### Annual Report for 2022/23

- 3.7 The annual report is set out for consideration by the Committee. It outlines the work undertaken on behalf of the Trust during the year, which included the repair and improvement works on the park and ongoing work to secure tenants for the various buildings on the site.
- 3.8 As stated in paragraph 3.5, as Barham Park Trust falls below the threshold set by the Charity Commission, there is no requirement for financial statements to be independently audited. Therefore, an Independent Examiner's Report is an accepted way for smaller charities to present their accounts as allowed for by the Charities Act 2011.
- 3.9 The accounts have been subject to an independent examination by the Head of Audit and Investigation. The Independent Examiner's Report is attached to this report and is set out in Appendix 3. There were no recommendations raised.
- 3.10 In 2022/23 the Trust incurred costs of £66,586 on maintenance of the building complex and the park, which was funded from the income generated in-year. The Trust generated £91,607 income from funfairs, rental charges and interest earned, including a £27,092 cash advance from the Council.
- 3.11 As at 31 March 2023, the Trust had a rental debtor of £39,625 and a £12,533 payment that was due but not yet paid. These have been recognised as debtors and creditors on the Council's side and the Council gave a net £27,092 cash advance to the Trust in order to aid the Trust's cashflow position and avoid a detrimental effect of outstanding debt on the Trust's financial position. In 2022/23 the cash advance has been reported on a separate line in the income section to aid transparency. The Council has also paid interest to the Trust on the cash advance. The Trust continues liaising with tenants and expects all arrears to be cleared by March 2024.
- 3.12 The Trust has achieved a surplus of £25,021, net of receipts and payments, and increased its total cash funds. As at 31 March 2023, the Trust had £222k in unrestricted funds and £353k in restricted funds.
- 3.13 Following approval by the Trust Committee, the annual report and accounts for 2022/23 will be submitted to the Charity Commission – the deadline for submission is 31<sup>st</sup> January 2024. In practice the documents are submitted shortly after the Trust committee meeting.

#### Comparison between 21/22 and 22/23

- 3.14 Overall expenditure has increased by £5,481 when compared to last year. This is predominantly because additional one-off costs have been incurred to commission a feasibility study to consider the use of the Barham Park building and its condition in the long-term.
- 3.15 Total income shows a reduction of £31,992, which is largely due to rental income received in advance in the previous financial year which related to rental periods in 2022/23.

## Restricted funds

3.16 The restricted funds balance as at 31<sup>st</sup> March 2023 remains at £353,152. In order for the restricted funds to be spent, this expenditure needs to be approved by both the Committee and the Charity Commission. The Committee needs to be satisfied that the proposed use of the restricted funds is in accordance with the terms of the Trust.

## **4 Financial Considerations**

4.1 Financial implications are included in the body of the report.

## **5 Legal Considerations**

5.1 In accordance with the Charities Act, the Trust Committee must ensure that accounting records are kept in respect of the charity which are sufficient to show and explain all the charity's transactions and prepare a statement of accounts.

5.2 If a charity's gross income in any financial year does not exceed £250,000, the charity trustees may, in respect of that year, elect to prepare — (a) a receipts and payments account, and (b) a statement of assets and liabilities, instead of a statement of accounts.

5.3 An independent audit of financial statements is required if the charity's gross income in that year exceeds £1 million, or the charity's gross income in that year exceeds £250,000 (the accounts threshold) and at the end of the year the aggregate value of its assets (before deduction of liabilities) exceeds £3.26 million.

5.4 Where those thresholds do not apply and the Charities gross income in a financial year exceeds £25,000, the accounts of the charity for that year must, be examined by an independent examiner, and that independent person can be someone who is reasonably believed by the trustees to have the requisite ability and practical experience to carry out a competent examination of the accounts.

## **6 Equality, Diversity and Inclusion Considerations**

6.1 None.

## **7 Consultation with Ward Members and Stakeholders**

7.1 None.

## **8 Human Resource/Property Considerations**

8.1 None

**Appendix 1:** Annual Report of the Barham Park Trust to the Charity Commission for the 2022/23 financial year;

**Appendix 2:** Accounts of the Barham Park Trust for the 2022/23 financial year;

**Appendix 3:** Independent Examiner's Review of the accounts of the Barham Park Trust for the 2022/23 financial year.



**Report sign off:**

**Chris Whyte**

Director for Environment and Leisure

This page is intentionally left blank



# Trustees' Annual Report for the period

		Period start date					Period end date		
<b>From</b>	Day	Month	Year	<b>To</b>	Day	Month	Year		
	01	04	2022		31	03	2023		

## Section A Reference and administration details

**Charity name** Barham Park Trust

**Other names charity is known by** Barham Park Trust

**Registered charity number (if any)** 302931

**Charity's principal address** Brent Civic Centre, Engineers Way  
Wembley  
Middlesex  
**Postcode** HA9 0FJ

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	London Borough of Brent	Barham Park Trust Committee		Not applicable as corporate sole trustee
2				
3				
4				
5				
6				
7				
8				
9				
10				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

--

## Section B Structure, governance and management

### Description of the charity's trusts

<p>Type of governing document (eg. trust deed, constitution)</p>	<p>The voluntary conveyance dated 22 October 1936 between George Titus Barham (1) and Wembley UDC (2) copy annexed.</p> <p>Related documents</p> <ul style="list-style-type: none"> <li>• The conveyance dated 1<sup>st</sup> February 1937 between Florence Elizabeth Barham (1) and the Mayor Alderman and Burgesses of the Borough of Wembley (2) copy annexed</li> <li>• The Assent dated 1<sup>st</sup> February 1938 between James Williamson and Kenneth Ewart Tansley (1) and the Mayor Alderman and Burgesses of the Borough of Wembley (2) copy annexed.</li> </ul>
<p>How the charity is constituted (eg. trust, association, company)</p>	<p>London Borough of Brent as sole trustee</p>
<p>Trustee selection methods (eg. appointed by, elected by)</p>	<p>Not applicable – the Council as local authority is the sole trustee. The London Borough of Brent is statutory successor to the Borough of Wembley.</p>

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

**Summary of the objects of the charity set out in its governing document**

The land is be held on trust to preserve the same for the recreation of the public in such manner and subject to such regulations in all respects as the Council may from time to time think proper.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The benefit is the provision of Barham Park and building for recreational purposes.

Members of the Barham Park Trust Committee received training in July 2022 and this included a wide range of information including governance, conflicts of interest and public benefit.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

During the year of 2022-23, activities including those of community tenants returned to a more typical pattern following the Covid-19 pandemic. Several organisations organised activities and events, both within the Barham Park building and using the park.

The park of Barham Park recontinued as one of the most visited parks within the Brent area. The park includes a range of features including a Walled Garden, other gardens, trees and open woodland, amenity grassland and a meadow, a children’s playground and an outdoor gym.

The park hosted a Fun Fair on two occasions, guided walks and healthy walking activities. A Remembrance Day event was held in November 2022.

Working with the Council, Brent Council’s Property Services and Parks Service continued to work to progress operational issues, and to prepare capital projects towards commissioning both for the buildings and for the park.

One of those projects is a strategic review of the use of the building to look at opportunities to improve the quality of the accommodation and income generation.

Following the earlier works to re-landscape the Queen Elizabeth II Jubilee Garden, planting was conducted during the winter of 2022/23. Twenty standard-sized trees were planted in an open woodland. A low wall was restored. These works were funded by grants provided by Brent Council.

**Summary of the main achievements of the charity during the year**

The Barham Park Trust continued to maintain Barham Park for visitors from local areas of Brent and from elsewhere. The Barham Park building hosted tenants of community organisations. The Park and building hosted several events. Barham Park also provides a range of landscaping and biodiversity.

Restoration work continued on several features in the park, while the Barham Park Trust is conducting a review of the building and how best to maintain the building into the future.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

As at 31 March 2023 the charity held cash reserves of £575,183. Out of this total sum of £575,183, the sum of £222,031 relates to unrestricted funds and the sum of £353,152 relates to restricted funds. There was no expenditure from the Trust's restricted funds in the 2022/23 financial year up to 31 March 2023.

In accordance with the decision of the trustees any future receipts will be used for improvements within Barham Park.

### Details of any funds materially in deficit

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F

## Other optional information

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Chris Whyte	
Position (eg Secretary, Chair, etc)	Director for Environment and Leisure: Officer with delegated authority to deal with day to day trustee functions of the Trust.	

Date

This page is intentionally left blank





**Receipts and payments accounts**

For the period from	Period start date 01/04/2022	To	Period end date 31/03/2023
---------------------	---------------------------------	----	-------------------------------

**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Hall Hire, Fun Fair & Ice Cream Concessions	-			-	-
Property Rental Income	-			-	3,089
Ad-hoc lettings	-			-	14,625
Fun Fair	36,337			36,337	28,172
Car Parking	-			-	-
Catering Rights	-			-	-
Rental Income - Virgin Media	4,875			4,875	6,500
Rental Income - Other	1,625			1,625	50,009
Brent Council Contribution	-			-	-
Children Centre	11,300			11,300	11,300
Interest earned	10,378			10,378	9,903
Cash Advance	27,092			27,092	-
	-			-	-
<b>Sub total (Gross income for AR)</b>	<b>91,607</b>	<b>-</b>	<b>-</b>	<b>91,607</b>	<b>123,599</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>91,607</b>	<b>-</b>	<b>-</b>	<b>91,607</b>	<b>123,599</b>
<b>A3 Payments</b>					
Maintenance and Wardens	55,375			55,375	54,438
Premises - Utility	-			-	-
Premises - Insurance	2,500			2,500	2,500
Premises - Security	-			-	700
Premises - Cleaning	-			-	-
Premises - Repairs and Maintenance	-			-	-
Premises - Other	-			-	-
Supplies and Services	-			-	-
Waste Disposal	-			-	-
Trees - felling and planting	-			-	-
Machinery Repairs	-			-	-
FM running Costs	-			-	-
NNDR	-			-	-
Surveys	-			-	-
Consultancy	8,711			8,711	-
General contingency	-			-	3,467
	-			-	-
<b>Sub total</b>	<b>66,586</b>	<b>-</b>	<b>-</b>	<b>66,586</b>	<b>61,105</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
Buildings Refurbishment	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>66,586</b>	<b>-</b>	<b>-</b>	<b>66,586</b>	<b>61,105</b>
<b>Net of receipts/(payments)</b>	<b>25,021</b>	<b>-</b>	<b>-</b>	<b>25,021</b>	<b>62,494</b>
<b>A5 Transfers between funds</b>	-	-	-	-	-
<b>A6 Cash funds last year end</b>	197,010	353,152	-	550,162	487,668
<b>Cash funds this year end</b>	<b>222,031</b>	<b>353,152</b>	<b>-</b>	<b>575,183</b>	<b>550,162</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cash	222,031	353,152	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>222,031</b>	<b>353,152</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>	Barham Park Building Complex	Endowment fund		939,071

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

# Barham Park Trust

## 2022-23 Accounts: Supplementary Audit Review

### 1 Introduction

- 1.1 The Audit and Investigations Service (A&I) were asked to act as an independent examiner and review the draft Barham Park Trust (“the Trust”) 2022-23 accounts which will be submitted to the Charities Commission.

### 2 Respective responsibilities of trustees and examiner

- 2.1 The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
- 2.2 It is my responsibility to:
- Examine the accounts under section 145 of the 2011 Act;
  - Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
  - to state whether particular matters have come to my attention.

### 3 Basis of independent examiner’s report

- 3.1 This examination has been carried out in accordance with the general directions given by the Charities Commission. An examination
- 3.2 An independent examination is a form of external scrutiny that provides a limited check on specific matters. This limited form of check contrasts with an audit. The examiner is only required to confirm whether any material matters of concern have come to their attention, whilst a full audit is required to provide an opinion on whether a charity’s accounts give a ‘*true and fair view*’. An examination is therefore a limited form of scrutiny compared to an audit. It provides less assurance in terms of the depth of work which is to be carried out and is limited as to the matters on which the examiner reports.
- 3.3 An examination involves a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also involves a review of the accounts and the consideration of any unusual items and/or disclosures provided. The examiner must also consider whether any matters of concern have come to the examiner’s attention as a result of the independent examination that should be included in their report to enable a proper understanding of the accounts to be reached. The procedures undertaken therefore do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a “true and fair view” and the report is limited to those matters set out in the statement below.

### 4 Independents Examiner’s statement

- 4.1 Officers acting for the trustees have prepared receipts and payments accounts.

4.2 No matter has come to my attention, which gives me reasonable cause to believe that, in any material respect, the requirement:

- To keep accounting records in accordance with section 130 of the Charities Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met, or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Darren Armstrong – Head of Internal Audit and Investigations at London Borough of Brent

Relevant professional qualification or body: Chartered Institute of Internal Auditors (CMIIA, CIA)

Brent Civic Centre, Audit & Investigations, Floor 5, Engineers Way, HA9 0FJ

15 September 2023

**CALL-IN FORM**

**For the Attention of: The Head of Executive and Member Services**

**From:** Councillor Paul Lorber

**Date:** 29 September 2023

**Decision: Barham Park Trust Committee Meeting - 26<sup>th</sup> September 2023**

1. To approve the annual report and Barham Park Trust Accounts 2022/23
2. To note the Independent Examiner’s review of the Barham Park Trust accounts for 2022/23
3. To authorise officers to update the Charity Commission with the Barham Park Trust annual report and accounts for 2022/23
4. To confirm, in relation to the future examination of the Trust Annual Accounts, that the Trust had agreed to continue with the current arrangement for independent examination by the Council’s Head of Audit & Investigation (as detailed within Option 1 in section 3.5 of the report).

**Date of decision:** 26 September 2023

**Five non-cabinet members making request (Note: all five members do not have to be listed on or sign the same form):**

	<b>Name of councillor</b>	<b>Signature</b> <i>(only required if submitted in hard copy)</i>
1	Paul Lorber	Via email
2	Anton Georgiou	Via email
3	Hannah Matin	Via email
4	Sunita Hirani	Via email
5	Kanta Mistry	Via email

**Please provide below an explanation as to why you are calling in the decision and if you are calling in all or part of the decision:**

*(Note: according to the Protocol On Call-in (Part 5 of the Constitution), call-in requests will not be considered valid if they:*

- are used as a means of gaining information/understanding or discussing general concerns with Members and officers,*
- duplicate a call-in on the same issue within the previous six months,*
- are based on reasons already discussed by the relevant Scrutiny Committee prior to the decision being made,*
- concern a decision of the Cabinet referring a matter to Full Council for consideration*
- concern operational management decisions, or*
- are otherwise considered by the Chief Executive to be frivolous, vexatious or clearly outside the call-in provisions.)*

**1. To approve the annual report and Barham Park Trust Accounts 2022/23**

- The accounts are produced on the wrong basis, inconsistent with previous years.
- The accounts are wrong and misleading.
- The accounts do not show correct figures for both income and expenditure, incurred by the Trust.
- The accounts do not show sufficient analysis and detail of main expenses.
- The accounts do not show the correct interest earned due.
- The accounts show a charge for consultants' fees, which were due to be met by the Council and not the Trust.

**2. To note the Independent Examiner's review of the Barham Park Trust accounts for 2022/23**

- The review carried out is inadequate and failed to identify numerous mistakes as set out above.

**3. To authorise officers to update the Charity Commission with the Barham Park Trust annual report and accounts for 2022/23**

- No such submission should be made until the correct accounts are presented, as any such submission would lead to reputational damage to the Trust.

**4. To confirm, in relation to the future examination of the Trust Annual Accounts, that the Trust had agreed to continue with the current arrangement for independent examination by the Council's Head of Audit & Investigation (as detailed within Option 1 in section 3.5 of the report).**

- In view of the above concerns, the appointment and nomination of the person to carry out future independent review also needs to be reconsidered.

**Please provide below an outline alternative course of action to the decision being called in:**

- 1. To approve the annual report and Barham Park Trust Accounts 2022/23**
  - The accounts are corrected to truly reflect the financial results of the Trust.
- 2. To note the Independent Examiner's review of the Barham Park Trust accounts for 2022/23**
  - The Independent Examiner to be provided with information about the Trust and assisted in preparing a proper scope of work to be undertaken as part of any reviews.
- 3. To authorise officers to update the Charity Commission with the Barham Park Trust annual report and accounts for 2022/23**
  - The corrected accounts need to be reviewed and approved again before submission.
- 4. To confirm, in relation to the future examination of the Trust Annual Accounts, that the Trust had agreed to continue with the current arrangement for independent examination by the Council's Head of Audit & Investigation (as detailed within Option 1 in section 3.5 of the report).**
  - The appointment and nomination of the person to carry out future independent review should be reconsidered in the light of the conclusions of the Scrutiny Committee deliberations and recommendations.

Please return this form to a representative of the Head of Executive and Member Services, by email (from your individual email address) [james.kinsella@brent.gov.uk](mailto:james.kinsella@brent.gov.uk) at or in hard copy (with signatures) and in person to the Governance Team on the fourth floor of Brent Civic Centre.

This page is intentionally left blank