



Barham Park Trust Committee

Monday 14 January 2019 at 6.00 pm

Boardrooms 7 - 8 - Brent Civic Centre, Engineers Way,
Wembley, HA9 0FJ

Membership:

Members

Councillors:

McLennan (Chair)

Agha

Farah

M Patel

Krupa Sheth

Substitute Members

Hirani

Southwood

Tatler

For further information contact: Bryony Gibbs, Governance Officer; Tel: 020 8937 1355; Email: bryony.gibbs@brent.gov.uk

For electronic copies of minutes, reports and agendas, and to be alerted when the minutes of this meeting have been published visit:

democracy.brent.gov.uk

The press and public are welcome to attend this meeting

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	
For the Committee to note any apologies for absence.	
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 on 4 September 2018 as a correct record.	
4 Matters arising (if any)	
To consider any matters arising from the minutes of the previous meeting.	
5 Amendment to the Annual Accounts of the Barham Park Trust Committee	5 - 32
This report presents the amended annual accounts for the following financial years: 2015/16, 2016/17 and 2017/18 for the approval of the Trust Committee.	
6 Approval to apply to Charity Commission for permission to incur specified items of expenditure on Barham Park from restricted funds	33 - 38
This report seeks the approval of the Barham Park Trust Committee to seek the permission of the Charity Commission to spend a number of items of expenditure on and for the benefit of Barham Park from the restricted funds of the Trust.	
7 General Update Report	39 - 42
To update Members on operational issues at Barham Park and on current progress on projects.	

8 Any other urgent business

Notice of items to be raised under this heading must be given in writing to the Head of Executive and Member Services or his representative before the meeting in accordance with Standing Order 60. . Any decisions taken urgently under this heading must comply with the provisions outlined in paragraphs 36-38 of the Council's Access to Information Rules (part 2 of the Constitution).

Date of the next meeting: Meetings 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.



MINUTES OF THE BARHAM PARK TRUST COMMITTEE Held on Tuesday 4 September 2018 at 6.00 pm

PRESENT: Councillor McLennan (Chair), Krupa Sheth (Vice-Chair) and Councillors Agha, Farah and M Patel

1. **Election of Chair and Vice Chair**

RESOLVED:

- i) That Councillor McLennan be elected Chair of the committee for the 2018/19 Municipal Year;
- ii) That Councillor Krupa Sheth be elected Vice Chair of the committee for the 2018/19 Municipal Year.

2. **Apologies for Absence**

There were no apologies for absence.

3. **Declarations of interests**

None declared.

4. **Minutes of the previous meeting**

RESOLVED: that the minutes of the previous meeting held on 7 March 2018 be agreed as an accurate record of the meeting.

5. **Matters arising (if any)**

There were no matters arising.

6. **Annual Report 2017-2018**

Minesh Patel (Head of Finance) introduced the 2017/18 Annual Report for the Barham Park Trust, which set out the annual accounts and summarised the work undertaken on behalf of the Trust during this period. The annual accounts had been subject to review by an independent examiner. The report of the Independent Examiner, attached as an appendix to the annual report, confirmed that there were no issues of concern regarding the accounts. Providing an overview of the accounts, Minesh Patel advised that the Trust had incurred expenditure of £99,085 during 2017/15 on the refurbishment of the building complex and the park. Over the same period, the Trust had generated £99,918 receipts from rental income and interest earned, which led to the cash balance of the Trust increasing by £833 to total £465,157. Members were advised that general expenditure on the running and

maintenance of the park and buildings had increased by £18,932 compared to 2016/17 and income had increased by £12,526.

The committee discussed the report and thanked officers for the work undertaken during 2017/18.

RESOLVED:

- i) That the Annual Report and Accounts for 2017/18 be approved;
- ii) That the Independent Review of the Accounts be noted;
- iii) That officers update the Charity Commission with the Annual Report and Accounts for 2017/18.

7. **General Update Report**

Leslie Williams (Barham Park Project Officer) introduced the report which provided an update on the operational issues at Barham Park, including an overview of project activity. Highlighting some of the longer term issues for the Park, Leslie Williams explained that the Barham Park building required considerable work to the exterior including the replacement of windows, window frames, doors and skylights/canopies. The building was locally listed and therefore any works affecting its external appearance would require planning permission. An architect would be appointed to prepare a design/schedule of works to support a planning application. Members were further advised that a number of improvements were required to the park and gardens. A successful grant application had been made to the Brent Neighbourhood Community Infrastructure Levy funding for the restoration of the Queen Elizabeth II Silver Jubilee Gardens. The hard standing area in front of the Borough War Memorial required re-surfacing and officers were currently investigating repair options. The committee was advised that improvements were also required to the Events Field drainage and the consent of Thames Water would be required prior to the commencement of works as the connection would be to the public surface water system. In concluding his introduction, Leslie Williams drew the committee's attention to paragraph 5 of the report which set out the anticipated costs of the required improvement works, noting that the work to the building exterior could be packaged to reflect priorities.

In the subsequent discussion, the committee expressed that any works to the hard standing in front of the War Memorial needed to be completed before Armistice Day. If it was not possible to complete these works prior to this time, members directed that they be undertaken afterwards.

The committee then sought comment on the planned removal of some of the park's trees, anti-social behaviour and the use of Public Space Protection Orders (PSPOs) in the park.

In response, Leslie Williams advised that some trees in the park would need to be felled but for others it would be possible to just reduce the size of the trees. Planting of new trees was being explored as part of the improvement works to the parks and gardens. It might be expedient to remove some of the trees that were situated close to the building to reduce any future risk to the premises and to restore the vantage

of the park. Chris Whyte (Operational Director, Environmental Services) advised that the PSPOs were a new enforcement approach implemented across Brent's parks and had enabled enforcement officers to tackle anti-social behaviour in new ways.

The Chair thanked the officers for their contribution to the meeting and requested that future update reports include an overview of anti-social behaviour in the park.

RESOLVED: that the issues detailed in the General Update Report be noted.

8. **Any other urgent business**

None.

The meeting was declared closed at 6.25 pm

COUNCILLOR MARGARET MCLENNAN
Chair

This page is intentionally left blank



Barham Park Trust Committee

14th January 2019

Report from the Operational Director, Environmental Services

Amendment to the Annual Accounts of the Barham Park Trust Committee

Wards Affected:	Sudbury
Key or Non-Key Decision:	Non-Key
Open or Part/Fully Exempt: <small>(If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)</small>	Open
No. of Appendices:	Six Appendix A: Amended Annual Accounts 2017/18 (A) Appendix B: Independent Examiner's Report for 2017/18 amended accounts (B) Appendix C: Amended Annual Accounts 2016/17 (C) Appendix D: Independent Examiner's Report for 2016/17 amended accounts (D) Appendix E: Amended Annual Accounts 2015/16 (E) Appendix F: Independent Examiner's Report for 2015/16 amended accounts (F)
Background Papers:	None
Contact Officer(s): <small>(Name, Title, Contact Details)</small>	Chris Whyte, Operational Director, Environmental Services Tel: 020 8397 5432; Email: chris.whyte@brent.gov.uk Errol Williamson, Senior Finance Analyst (Interim); Tel: 020 8937 1983 Email: errol.williamson@brent.gov.uk Arnold Meagher, Head of Litigation and Dispute Resolution; Tel: 020 8937 2166; Email: arnold.meagher@brent.gov.uk

1.0 Purpose of the Report

- 1.1 This report presents the amended annual accounts for the following financial years: 2015/16, 2016/17 and 2017/18 for the approval of the Trust Committee. As set out in the detail of the report, the Charity Commission has asked for the accounts to be revised so as to show that the funds for the sale of 776 and 778 Harrow Road (“776 and 778 Harrow Road”) are classed as restricted funds. The accounts for the 2017/18 financial year for 2017/18 were presented to the Trust Committee on 4 September 2018 but those accounts did not show the proceeds of sale of 776 and 778 Harrow Road as restricted funds. Amended accounts are provided for 2017/18 for the Committee’s approval, together with the Independent Examiner’s Report so that they can be sent to the Charity Commission together with a slightly amended version of the Annual Report which was previously approved by the Trust Committee at its meeting on 4 September 2018. The amended accounts are also provided for the financial years 2015/16 and 2016/17 for approval together with the respective Independent Examiner’s reports for those amended accounts.

2.0 Recommendations

- 2.1 To approve the amended accounts for the 2017/18 financial year as set out in Appendix A and make necessary minor consequential amendments to the Annual Report for the 2017/18 financial year for submission to the Charity Commission before 31 January 2019.
- 2.2 To approve the amended accounts for the financial years 2015/16 and 2016/17 as set out in Appendices C and E for submission to the Charity Commission.
- 2.3 To note the Independent Reviews of the Accounts by the Independent Examiner for the financial years 2015/16, 2016/17 and 2017/18 as set out in Appendices B, D and F.
- 2.4 To authorise officers to update the Charity Commission with the above-mentioned amended and updated accounts for the aforementioned financial years and the Annual Report and delegate authority to the Operational Director for Environmental Services to deal with any issues arising regarding Barham Park Trust’s accounts with the Charity Commission.

3.0 Detail

Annual Report for 2017/18

- 3.1 Details of the Annual Report for 2017/18 are set out in the report that was presented to the Trust Committee at its previous meeting on 4 September 2018 and the Trust Committee approved the content of the Annual Report for 2017/18 at the previous Committee meeting. As set out below, the accounts for 2017/18 have been amended and this will require minor changes regarding financial information to the Annual Report that will be submitted to the Charity Commission for the 2017/18 financial year.

Accounts

- 3.2 Officers were in recent correspondence with the Charity Commission regarding seeking the permission and approval to use funds from the Barham Park Trust to pay for the cost of the Project Officer whose responsibility is to deal solely with Barham Park matters. Over a period of time, it has since been decided that the cost of this Project Officer will now be met by the Council rather than the Trust as the said officer will be responsible for dealing with other parks in the borough. In the course of the recent communication with the Charity Commission, they highlighted that the accounts of the Trust in recent years should have stated that the proceeds of sale (excluding interest arising therefrom) of 776 and 778 Harrow Road were restricted funds and should have been classified as such in the accounts and that the previous accounts for 2015/16 and 2016/17 should be amended accordingly. Such guidance has not previously been provided to officers by the Charity Commission. Officers proposed to the Charity Commission that amended accounts, showing the proceeds of sale of 776 and 778 Harrow Road to be classed as restricted funds, would be provided for the financial years 2015/16 and 2016/17 for the 2017/18 financial year. The Charity Commission has accepted this approach. The only change to the accounts for 2015/16, 2016/17 and 2017/18 which were previously approved by the Trust Committee is that the sale proceeds of the properties set out above, excluding interest arising therefrom, are now classed as restricted funds in the amended accounts.
- 3.3 As the Trust Committee has previously approved the accounts for the financial years of 2015/16, 2016/17 and 2017/18, officers seek the Trust Committee's approval in respect of the amended accounts for those financial years.
- 3.4 There is a further amendment to the accounts for the 2017/18 to the version that was presented to the Trust Committee on 4 September 2018. As at 31 March 2018, the total Trust balance amounts £463,808 (£47,444 Unrestricted Funds plus £416,364 Restricted Funds) which is £1,349 less than the figure reported to the Trust Committee on 4 September 2018. This change is due to a correction of the brought forward figure from 2016/17 which officers have identified as a result of revising the accounts for 2017/18. The annual report for 2017/18 will be amended to reflect these amended figures.
- 3.5 In respect of the restricted funds, permission of the Charity Commission will be required to spend those funds if the Trust Committee decides it is necessary to do so. This can be done in two ways. One method is for the Trust Committee to make a resolution under section 282 of the Charities Act 2011 to authorise the expenditure of specified items from the restricted funds which is then submitted to the Charity Commission for approval. Another method is by making an application to the Charity Commission under section 105 of the Charities Act 2011 to make a direction to the Trust Committee to pay for items of expenditure from the Trust's restricted funds.
- 3.6 The Charity Commission has set a threshold below which independent audit of financial statements is not required. For England and Wales this was set as

either gross income exceeding £1,000,000 or gross income exceeding £250,000 and gross assets exceeding £3,260,000. 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.

3.7 The amended accounts have also been subject to an independent examination by the Head of Audit & Investigations. The independent examiner's reports are attached to this report and set out in Appendices B, D and F and confirm that there are no issues regarding the amended accounts to be brought to the Committee's attention.

3.8 Following approval by the Trust Committee the amended accounts will be submitted to the Charity Commission as well as the revised annual report for 2017/18 – the deadline for submission for the annual report and accounts for 2017/18 financial year is 31 January 2019.

4.0 Financial Implications

4.1 As at 31 March 2018 the cash position of the Trust amounted to £463,808 (£47,444 Unrestricted Funds plus £416,364 Restricted Funds).

5.0 Legal Implications

5.1 The submission of an annual report and annual accounts is required under the Charities Act 2011. The remaining legal implications are set out in the body of the report.

6.0 Equality Implications

6.1 None.

7.0 Consultation with Ward Members and Stakeholders

7.1 None.

8.0 Human Resource/Property Implications

8.1 None

Related Background Items

Report to Barham Park Trust Committee on 4th September 2018 entitled Annual Report 2017-2018

Report Sign Off

AMAR DAVE

Strategic Director of Regeneration
and Environment

Appendix A

This page is intentionally left blank



Charity Name Barham Park	No (if any) 302931
-----------------------------	-----------------------

CC16a

Receipts and payments accounts

For the period from	Period start date 01/04/2017	To	Period end date 31/03/2018
---------------------	---------------------------------	----	-------------------------------

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 £
A1 Receipts					
Hall Hire, Fun Fair & Ice Cream Concessions	19,495			19,495	16,767
Property Rental Income	-			-	-
Ad-hoc lettings	-			-	825
Fun Fair	-			-	-
Car Parking	-			-	-
Catering Rights	-			-	-
Rental Income - Virgin Media	9,750			9,750	6,500
Rental Income - Other	50,373			50,373	43,000
Brent Council Contribution	-			-	-
Children Centre	11,300			11,300	11,300
Interest earned	9,000			9,000	9,000
				-	-
				-	-
Sub total (Gross income for AR)	99,918	-	-	99,918	87,392
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	99,918	-	-	99,918	87,392
A3 Payments					
Maintenance and Wardens	79,431			79,431	71,777
Premises - Utility	917			917	1,857
Premises - Insurance	2,500			2,500	-
Premises - Security	12,738			12,738	391
Premises - Cleaning	-			-	60
Premises - Repairs and Maintenance	-			-	-
Premises - Other	-			-	-
Supplies and Services	-			-	-
Waste Disposal	-			-	-
Trees - felling and planting	3,498			3,498	4,340
Machinery Repairs	-			-	-
FM running Costs	-			-	-
NNDR	-			-	-
Surveys	-			-	800
Consultancy	-			-	3,997
				-	-
				-	-
Sub total	99,085	-	-	99,085	81,503
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Buildings Refurbishment	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	99,085	-	-	99,085	81,503
Net of receipts/(payments)	833	-	-	833	5,889
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	46,611	416,364	-	462,975	457,085

1/12/2018

Cash funds this year end	47,444	416,364	-	463,808	462,975

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 £
B1 Cash funds	Cash	47,444	416,364	-
		-	-	-
		-	-	-
	Total cash funds	47,444	416,364	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Debtor	-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Barham Park Building Complex			njhj

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	

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

Appendix B

This page is intentionally left blank

Barham Park Trust

2017-18 accounts: Supplementary audit review

1 Introduction

- 1.1 The Audit and Investigations Unit (A&I) were asked to act as an Independent examiner and review the Barham Park Trust ("the Trust") 2017-18 accounts which had been submitted to the Charities Commission.
- 1.2 This review is following the misclassification of funds from the disposal of two former park-keeper lodges in 2011-12, which generated a receipt of £620,000. The findings of this examination are set out in section 4 below.
- 1.3 It should be noted that this report is not a standard Audit and Investigation report and has been drafted based upon the Charity Commission's requirements for independent examination following a retrospective adjustment to the Barham Park accounts.
- 1.4 Trustees are responsible for the preparation of the accounts. Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) but that an independent examination is needed. This statement has been made following the sole assessment of the retrospective correction of fund balances.
- 1.5 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

State whether any particular matters have come to my attention.

- 1.6 My examination was carried out in accordance with the general directions given by the Charities Commission. An examination includes a review of the accounting records kept in respect of the Trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from officers acting for the trustees concerning any such matters. The procedures undertaken 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.

2 Conclusions

- 2.1 Officers acting for the trustees have prepared receipts and payments accounts. My findings in regards to the accounts are as set out in section 4 of this report.
- 2.2 In connection with my examination, I can confirm that the receipt from the disposal of two former park-keeper lodges in 2011-12 has been allocated to the correct fund.
- 2.3 No matter has come to my attention, other than those disclosed in section 4 below which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Charities Act; and

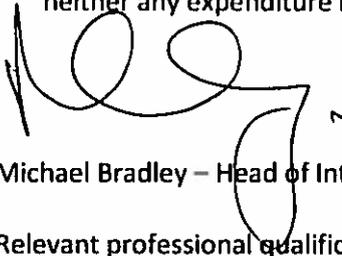
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met, or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
-

3 Recommendations

3.1 No recommendations are made in relation to the corrective adjustment of funds.

4 Findings

4.1 The balance in the restricted fund remained the same from 2014-15, 2015-16 and 2017-18 as neither any expenditure nor movements took place during 2017-18.



Michael Bradley – Head of Internal Audit and Investigations at London Borough of Brent

Relevant professional qualification or body: Fellow of the Chartered Institute of Internal Auditors

Brent Civic Centre, Audit & Investigations, Floor 7D, Engineers Way, HA9 0FJ

14th November 2018

Appendix C

This page is intentionally left blank



Charity Name Barham Park	No (if any) 302931
-----------------------------	-----------------------

CC16a

Receipts and payments accounts

For the period from	Period start date 01/04/2016	To	Period end date 31/03/2017
------------------------	---------------------------------	----	-------------------------------

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 £
A1 Receipts					
Hall Hire, Fun Fair & Ice Cream Concessions	16,767			16,767	21,473
Property Rental Income	-			-	-
Ad-hoc lettings	825			825	7,913
Fun Fair	-			-	-
Car Parking	-			-	-
Catering Rights	-			-	-
Rental Income - Virgin Media	6,500			6,500	6,500
Rental Income - Other	43,000			43,000	43,000
Brent Council Contribution	-			-	-
Children Centre	11,300			11,300	
Interest earned	9,000			9,000	8,953
				-	
				-	
Sub total (Gross income for AR)	87,392	-	-	87,392	87,838
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	87,392	-	-	87,392	87,838
A3 Payments					
Maintenance and Wardens	71,777			71,777	32,003
Premises - Utility	1,857			1,857	2,404
Premises - Insurance	-			-	2,694
Premises - Security	391			391	-
Premises - Cleaning	60			60	2,685
Premises - Repairs and Maintenance	-			-	18,410
Premises - Other	-			-	595
Supplies and Services	-			-	2,557
Waste Disposal	-			-	-
Trees - felling and planting	4,340			4,340	449
Machinery Repairs	-			-	-
FM running Costs	-			-	-
NNDR	-			-	-
Surveys	800			800	11,964
Consultancy	3,997			3,997	1,700
				-	-
				-	-
Sub total	81,503	-	-	81,503	75,462
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Buildings Refurbishment	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	81,503	-	-	81,503	75,462
Net of receipts/(payments)	5,889	-	-	5,889	12,377
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	40,721	416,364	-	457,086	444,709

1/12/2018

Cash funds this year end	46,611	416,364	-	462,975	457,085

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 £
B1 Cash funds	Cash	46,611	416,364	-
		-	-	-
		-	-	-
	Total cash funds	46,611	416,364	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Debtor	11,300	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-

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

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	

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

Appendix D

This page is intentionally left blank

Barham Park Trust

2016-17 accounts: Supplementary audit review

1 Introduction

- 1.1 The Audit and Investigations Unit (A&I) were asked to act as an Independent examiner and review the Barham Park Trust ("the Trust") 2016-17 accounts which had been submitted to the Charities Commission.
- 1.2 This review is following the misclassification of funds from the disposal of two former park-keeper lodges in 2011-12, which generated a receipt of £620,000. The findings of this examination are set out in section 4 below.
- 1.3 It should be noted that this report is not a standard Audit and Investigation report and has been drafted based upon the Charity Commission's requirements for independent examination following a retrospective adjustment to the Barham Park accounts.
- 1.4 Trustees are responsible for the preparation of the accounts. Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) but that an independent examination is needed. This statement has been made following the sole assessment of the retrospective correction of fund balances.

1.5 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

State whether any particular matters have come to my attention.

- 1.6 My examination was carried out in accordance with the general directions given by the Charities Commission. An examination includes a review of the accounting records kept in respect of the Trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from officers acting for the trustees concerning any such matters. The procedures undertaken 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.

2 Conclusions

- 2.1 Officers acting for the trustees have prepared receipts and payments accounts. My findings in regards to the accounts are as set out in section 4 of this report.
- 2.2 In connection with my examination, I can confirm that the receipt from the disposal of two former park-keeper lodges in 2011-12 has been allocated to the correct fund.
- 2.3 No matter has come to my attention, other than those disclosed in section 4 below which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Charities Act; and

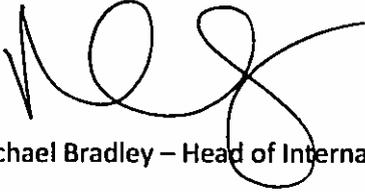
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met, or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
-

3 Recommendations

3.1 No recommendations are made in relation to the corrective adjustment of funds.

4 Findings

4.1 The balance in the restricted fund remained the same from 2014-15 and 2015-16 as neither any expenditure nor movements took place during 2016-17.



Michael Bradley – Head of Internal Audit and Investigations at London Borough of Brent

Relevant professional qualification or body: Fellow of the Chartered Institute of Internal Auditors

Brent Civic Centre, Audit & Investigations, Floor 7D, Engineers Way, HA9 0FJ

14th November 2018

Appendix E

This page is intentionally left blank



Charity Name Barham Park	No (if any) 302931
-----------------------------	-----------------------

CC16a

Receipts and payments accounts

For the period from	Period start date 01/04/2015	To	Period end date 31/03/2016
------------------------	---------------------------------	----	-------------------------------

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 £
A1 Receipts					
Hall Hire, Fun Fair & Ice Cream Concessions	-			-	-
Property Rental Income	-			-	-
Ad-hoc lettings	7,913			7,913	6,043
Fun Fair	21,473			21,473	24,517
Car Parking	-			-	-
Catering Rights	-			-	1,000
Rental Income - Virgin Media	6,500			6,500	4,875
Rental Income - Other	43,000			43,000	24,408
Brent Council Contribution	-			-	24,097
Interest earned	8,953			8,953	9,108
				-	
				-	
Sub total (Gross income for AR)	87,838	-	-	87,838	94,047
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	87,838	-	-	87,838	94,047
A3 Payments					
Maintenance and Wardens	32,003			32,003	42,863
Premises - Utility	2,404			2,404	3,538
Premises - Insurance	2,694			2,694	-
Premises - Security	-			-	3,760
Premises - Cleaning	2,685			2,685	4,944
Premises - Repairs and Maintenance	18,410			18,410	11,793
Premises - Other	595			595	-
Supplies and Services	2,557			2,557	15,513
Waste Disposal	-			-	1,235
Trees - felling and planting	449			449	5,400
Machinery Repairs	-			-	-
FM running Costs	-			-	-
NNDR	-			-	3,815
Surveys & Dry Rot Treatment	11,964			11,964	-
Consultancy	1,700			1,700	2,878
				-	
				-	
Sub total	75,461	-	-	75,461	95,739
A4 Asset and investment purchases, (see table)					
		-	-	-	-
Buildings Refurbishment	-			-	39,604
Sub total	-	-	-	-	39,604
Total payments	75,461	-	-	75,461	135,343
Net of receipts/(payments)	12,377	-	-	12,377	- 41,296
A5 Transfers between funds				-	-
A6 Cash funds last year end	28,344	416,364		444,709	475,204

1/12/2018

Cash funds this year end	40,721	416,364	-	457,086	433,908

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 £
B1 Cash funds	Cash	40,721	416,364	-
		-	-	-
		-	-	-
	Total cash funds	40,721	416,364	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Debtor	-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Barham Park Building Complex			939,071
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	

Appendix F

This page is intentionally left blank

Barham Park Trust

2015-16 accounts: Supplementary audit review

1 Introduction

- 1.1 The Audit and Investigations Unit (A&I) were asked to act as an Independent examiner and review the Barham Park Trust ("the Trust") 2015-16 accounts which had been submitted to the Charities Commission.
- 1.2 This review is following the misclassification of funds from the disposal of two former park-keeper lodges in 2011-12, which generated a receipt of £620,000. The findings of this examination are set out in section 4 below.
- 1.3 It should be noted that this report is not a standard Audit and Investigation report and has been drafted based upon the Charity Commission's requirements for independent examination following a retrospective adjustment to the Barham Park accounts.
- 1.4 Trustees are responsible for the preparation of the accounts. Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) but that an independent examination is needed. This statement has been made following the sole assessment of the retrospective correction of fund balances.
- 1.5 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

State whether any particular matters have come to my attention.

- 1.6 My examination was carried out in accordance with the general directions given by the Charities Commission. An examination includes a review of the accounting records kept in respect of the Trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from officers acting for the trustees concerning any such matters. The procedures undertaken 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.

2 Conclusions

- 2.1 Officers acting for the trustees have prepared receipts and payments accounts. My findings in regards to the accounts are as set out in section 4 of this report.
- 2.2 In connection with my examination, I can confirm that the receipt from the disposal of two former park-keeper lodges in 2011-12 has been allocated to the correct fund.
- 2.3 No matter has come to my attention, other than those disclosed in section 4 below which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Charities Act; and

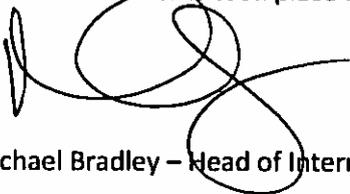
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met, or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
-

3 Recommendations

3.1 No recommendations are made in relation to the corrective adjustment of funds.

4 Findings

4.1 The balance in the restricted fund remained the same from 2014-15 as neither any expenditure nor movements took place during 2015-16.



Michael Bradley – Head of Internal Audit and Investigations at London Borough of Brent

Relevant professional qualification or body: Fellow of the Chartered Institute of Internal Auditors

Brent Civic Centre, Audit & Investigations, Floor 7D, Engineers Way, HA9 0FJ

14th November 2018



Barham Park Trust Committee

14th January 2019

Report from the Operational Director, Environmental Services

Approval to apply to Charity Commission for permission to incur specified items of expenditure on Barham Park from the Trust's restricted funds

Wards Affected:	Sudbury
Key or Non-Key Decision:	Non-Key
Open or Part/Fully Exempt: (If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)	Open
No. of Appendices:	None
Background Papers:	None
Contact Officer(s): (Name, Title, Contact Details)	Chris Whyte, Operational Director, Environmental Services; Tel: 0208 937 5432 Email: chris.whyte@brent.gov.uk Leslie Williams, Barham Park Project Officer; Tel: 020 8937 5628 Email: leslie.williams@brent.gov.uk Arnold Meagher, Head of Litigation and Dispute Resolution; Tel: 020 8937 2166; Email: arnold.meagher@brent.gov.uk

1.0 Purpose of the Report

- 1.1 This report seeks the approval of the Barham Park Trust Committee to seek the permission of the Charity Commission to spend a number of items of

expenditure on and for the benefit of Barham Park from the restricted funds of the Trust. The proposed items of expenditure include works to the trees, event field drainage works and preparing a schedule of works in respect of all of the existing windows, doors, frames and similar structures of the Barham Park building. A resolution from the Trust Committee is required before seeking permission to apply to the Charity Commission to spend such items of expenditure from restricted funds. If approval is granted by the Trust Committee, officers will submit the application to the Charity Commission which will consider the same under its powers under section 282 of the Charities Act 2011.

2.0 Recommendations

That the Barham Park Committee RESOLVES:

- 2.1 To approve the proposed items of expenditure up to the total estimated sum of £167k which are set out in the table in paragraph 3.1 of this report to be paid from the Trust's restricted funds and permanent endowment arising from the sale proceeds of 776 and 778 Harrow Road, Wembley HA0 2HE and seek permission of the Charity Commission to spend the aforementioned sum from the Trust's restricted funds using the procedure set out in section 282 of the Charities Act 2011.
- 2.2 To authorise officers to submit the necessary application for permission to the Charity Commission and delegate authority to the Operational Director Environmental Services to progress the application and deal with any issues, requirements and queries arising that are raised by the Charity Commission.
- 2.3 To authorise officers to give public notice of this resolution if it is directed to do so by the Charity Commission pursuant to section 283 of the Charities Act 2011.

3.0 Detail

- 3.1 A summary of the proposed items of expenditure which officers seek the approval of the Trust Committee to spend from the Trust's restricted funds are set out below.

Table of Proposed Items of Expenditure

Proposed Item of Expenditure	Estimated Cost in GBP (£)
Barham Park Tree Works	62,000
Schedule of works in respect of all of the existing windows, doors, frames and similar structures of the Barham Park building	10,000
Events Field Drainage Survey and Design	5,000
Events Field Drainage Works	90,000
Total	167,000

Further details are set out in the following paragraphs.

- 3.2 **Barham Park tree works:** Works on some of the trees and clumps of trees of Barham Park will be required within the parkland. Additionally, some trees are very close to the Barham Park building and also require felling or reduction to protect the building. The estimated cost of these works are as follows: .£62k
- 3.3 **Schedule of works in respect of Windows etc of the Barham Park Building:** An evaluation has been held for an architectural practice to prepare a Windows schedule of all of the existing windows, doors, frames and similar structures of the Barham Park building. The Barham Park building is Locally Listed and Planning Permission is required for any programme of works that will affect the external appearance of the building. This work will include the design for replacement of all windows, frames etc (or retention of the very few original or near original windows) and also design details for other exterior works. A number of frames require replacement while many windows are below modern standards for thermal comfort and energy conservation. The windows schedule will be used for a Planning Application. There would be a common colour scheme for the whole building. The planned cost of the design schedule is estimated at £10k.
- 3.4 **Events Field drainage:** The events field in the west of Barham Park provides for a range of recreation including the play area and the outdoor gym. The field is also host to visiting fairs and events which bring in income to the Trust. There is a range of other infrastructure in the field, which is on underlying London Clay. If there is prolonged wet weather in the spring or summer, there can be problems for access for the fair. That increases the risk of events being cancelled and the loss of income. The existing drainage system appears to have been installed many decades ago, so efficiency has probably reduced with time. Furthermore, there have been various installations of infrastructure around some edges of the field during recent decades, which may have affected the drainage. The current situation is that access for vehicles and event infrastructure can be at risk following prolonged wet weather. Therefore, it is proposed that expenditure is incurred to prepare a survey and design for new drainage and thereafter, to pay for the necessary drainage works. The costs in respect of a survey and design for new drainage is estimated at £5k. The cost of the drainage works is estimated based on estimates for similar schemes at £90k.
- 3.5 776 and 778 Harrow Road, Wembley HA0 2HE were sold by the Trust in 2011.

Funds

- 3.6 Officers submit that the expenditure requested above should come from the Trust's restricted funds rather than the unrestricted funds or from the Council. There are insufficient funds in the Trust's unrestricted funds to pay for the items of expenditure set out above. In the current 2018/19 financial year, the projection to the year end (31 March), assuming that all income is received, is approximately £123k. Total expenditure, including the urgent and current repair works to the building at and near to Unit 7, is estimated at £103k This creates

approximately £20k in year additional unrestricted funds. . There are considerable pressures on the Council's budgets and there are insufficient funds in the Council's departmental budgets for the Regeneration and Environment Department to pay for and subsidise the above-mentioned items of expenditure which are for the benefit of the Trust. The Council has contributed officer time to the professional aspects of the Barham Park building, park and Trust.

- 3.7 Officers submit that the proposed items of expenditure and implementation of the proposed resolution would accord with the spirit of the gift of the land and building which was given to the Council on trust for preserving the same for the recreation of the public. Officers submit that the proposed items of expenditure are necessary for the upkeep and preservation of the land at Barham Park so that it can be used by the public. Brief details of the terms of the Trust are set out in paragraph 5.4 below.
- 3.8 If the Trust Committee approves the recommendations in this report, the Trust will go through the procedure of applying to the Charity Commission for permission under section 282 of the Charities Act 2011 to spend the proposed items of expenditure from the Trust's restricted funds. Details of the procedure and process of applying to the Charity Commission for such permission are set out in section 5 below in the Legal Implications of this report.

4.0 Financial Implications

- 4.1 The table below shows for the year ending 31 March 2019 the Trust is forecast to achieve a closing unrestricted balance of £67k and a closing restricted balance of £416k, with an overall year-end cash fund of £483k. Approval of recommendation 2.1 above to finance £167k expenditure from the restricted funds will reduce the restricted fund balance from £416k down to £249k, assuming the Charity Commission gives permission for the Trust to incur this expenditure from its restricted funds. There is no other call on the restricted funds.

	Year To Date (December 2018) £	Forecast April 18 - March 19 £
Unrestricted Funds		
Opening Balance	47	47
Total Receipts	88	123
Total Payments	-9	-103
Closing Balance	127	67
Restricted Funds		
Opening Balance	416	416
Total Receipts	0	0
Total Payments	0	0
Closing Balance	416	416
Total cash funds	543	483

5.0 Legal Implications

- 5.1 Under section 282 of the Charities Act 2011, a charity may make a resolution to spend funds from a permanent endowment if the capital of the fund consists entirely of property given by a particular individual and the charity's gross income in its last financial year exceeded £1000 and the market value of the endowment fund exceeds £10,000. In such circumstances, a charity's Trustees (or Trust Committee in this instance) may resolve that part or all of the restricted funds arising from the permanent endowment ought to be freed from the restrictions with respect to expenditure of capital that apply. However, in order to do this, it is conditional the Trust Committee is satisfied that the purposes as set out in the Trust to which the endowment funds are subject could be carried out more effectively if the capital of the fund, or a relevant portion of the capital, could be expended as well as income accruing to it rather than just income. In this scenario, once such a resolution is passed by the Trust Committee, a copy of the said resolution must be sent to the Charity Commission together with a statement of reasons for passing it. Such a resolution must not be implemented except in accordance with sections 282 and 283 of the Charities Act 2011. The Charity Commission may direct the Trust to provide it with any additional information or explanation requirements regarding the Trust's application for permission and the circumstances it has applied under section 282 of the Charities Act 2011 and the obligations imposed on the Trust under that section.
- 5.2 Under section 283, the Charity Commission may direct the Trust to give public notice of the resolution in such a manner as specified in the resolution and if it does make such a direction, it must take into account any representations made to it by persons appearing to it to be interested in the charity within the period

of 28 days beginning with the date when public notice of the resolution is given by the Trust.

- 5.3 When considering whether to concur with the proposed resolution under section 284(1) of the Charities Act 2011, the Charity Commission must take into account any evidence available to it as to the wishes of the donor (ie the terms of the Trust) and any changes in the circumstances relating to the charity since the making of the gift of land and building at Barham Park (including, in particular, its financial position, the needs of its beneficiaries, and the social, economic and legal environment in which it operates).
- 5.4 Under section 284(2) of the Charities Act 2011, the Charities Commission must not concur with such a resolution unless it is satisfied that its implementation would accord with the spirit of the Trust's purposes and that the Trust Committee has complied with the obligations imposed on them by sections 282 and 283 of the Charities Act 2011. The Charity Commission must notify the Trust in writing within 3 months of receipt of the application made under section 282 of the Charities Act 2011 or within 3 months of a direction to give public notice of the resolution. If the relevant three month deadline has lapsed without the Charity Commission notifying the Trust that it does not concur with the proposed resolution, the specified portion of the restricted funds can be expended in carrying out the purposes set out in the trusts to which the fund is subject without regard to the restrictions on spending from the Trust's restricted funds.
- 5.5 The land (including the building) 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*".

6.0 Equality Implications

6.1 None.

7.0 Consultation with Ward Members and Stakeholders

7.1 None.

8.0 Human Resource/Property Implications

8.1 None

Report Sign Off

AMAR DAVE

Strategic Director of Regeneration
and Environment

 Brent	Barham Park Trust Committee 14 January 2019
	Report from the Strategic Director of Regeneration & Environment
GENERAL UPDATE REPORT	

Wards Affected:	Sudbury
Key or Non-Key Decision:	Non-key
Open or Part/Fully Exempt: <small>(If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)</small>	Open
No. of Appendices:	None
Background Papers:	None
Contact Officer(s): <small>(Name, Title, Contact Details)</small>	Chris Whyte, Operational Director, Environmental Services; Tel: 020 8937 5432; Email: chris.whyte@brent.gov.uk Leslie Williams, Barham Park Project Officer, Neighbourhood Management, Regeneration and Environment; Tel: 0208 937 5628; Email: Leslie.Williams@Brent.gov.uk

1.0 Purpose of the Report

1.1 To update Members on operational issues at Barham Park and on current progress on projects.

2.0 Recommendation(s)

2.1 That the Barham Park Trust Committee note the issues set out in this report.

3.0 Detail

3.1 Project Officer: The Project Officer was on secondment from another Council service for an initial seven months. At the close of that period the role was temporarily extended into the restructuring Neighbourhood Management team and with a wider remit that covers also other parks in the Borough. If the new role is made permanent, the new role will be as a member of that team servicing parks in Brent. That would include a continuing role for Barham Park given the

special situation of Barham Park being managed by the Barham Park Trust. This role is currently funded by the Council and will not be funded by the Trust.

- 3.2 Works: Works Repairs and resurfacing were made to a section of the hard-standing in front of the War Memorial. Improvements are in progress at the old greenhouse area. Meetings have been held with local community groups to identify areas of Barham Park and gardens with particular interest and to discuss potential projects for external funding. The Queen Elizabeth II Silver Jubilee Garden was awarded Neighbourhood Community Infrastructure Levy funding of £90,867 for hard and soft landscaping works. This funding application was made by the Council. The funding, including the payment and expenditure towards the works, will be managed through the Council's accounts. Details are in preparation for those works which are expected to commence in 2019.
- 3.3 Barham Park repairs: The Property team are leading on urgent repairs to an area of the Barham Park buildings including the ground-floor Unit 7 and part of the first-floor above that is part of a unit occupied by ACAVA. Inspection and surveying costs were about £3,000, while repairs, including replacement of some timbers are costing about £17,000. This expenditure will be met from the Barham Park Trust's unrestricted funds. This has also necessitated a hold on any decision on the letting of Unit 7.
- 3.4 Meadow areas: As for other parks in Brent, meadow areas of longer grass were trialled at Barham Park during the spring and summer of 2018. Areas in the west of the park were cut as maintained grass, at about 10cm in height. The meadow grasslands were trialled in an area covering much of the eastern side of Barham Park. The meadow areas were cut and the material removed in the autumn of 2018.
- 3.5 Financial accounts and matters relating to needs for capital works are contained in separate reports to the Barham Park Trust Committee at this meeting of the Trust.

4.0 Financial Implications

- 4.1 Financial implications have been highlighted in the report.

5.0 Legal Implications

- 5.1 There are no specific legal implications arising from the issues raised in this report.

6.0 Equality Implications

- 6.1 The proposed projects mentioned in this report will be subject to a screening for equalities impacts and where the potential for adverse impacts is identified, a full equalities impact assessment will be carried out and any requisite mitigating action taken.

7.0 Consultation with Ward Members and Stakeholders

None specific.

8.0 Human Resources/Property Implications (if appropriate)

8.1 Nothing specific other than noted in this report.

AMAR DAVE

Strategic Director of Regeneration &
Environment

This page is intentionally left blank