

Report for Resolution

Report to Executive
29 September 2010
Report of Deputy Chief Executive
Subject Formation of war memorial trust

6

Purpose

To agree to the final steps being taken to create a war memorial trust to raise funds to ensure that the city's war memorials are properly maintained.

Recommendations

To authorise the Head of Regulatory and Democratic Services to establish a trust for the purposes of maintaining and promoting war memorials within the city

Financial Consequences

There should be no financial impact on the Council as a consequence of establishing this war memorial trust.

Risk Assessment

The Trust will be a separate self governing body and the duties upon the trustees are those imposed by law upon all trustees. The council will not a member of the trust and will have no liabilities in respect of the trust.

Strategic Priority and Outcome/Service Priorities

The report helps to meet the strategic priority "Strong and prosperous city – working to improve quality of life for residents, visitors and those who work in the city now and in the future" and the service plan priority

Executive Member: Councillor Morphew - Leader of the Council

Contact Officers

David Johnson

01603 Type Tel No 212036

Background Documents

None

Introduction

1. Work has been undertaken to prepare for the creation of a trust with the aim of raising funding to maintain the city's war memorials to the high standard that they deserve and the city expects.

Power to create a trust

2. The Council has powers under the War Memorials (Local Authorities' Powers) Act 1923 to maintain, repair and protect any war memorial within the city.
3. Under section 111 of the Local Government Act 1972 Council has power to do anything which is ancillary, conducive or calculated to facilitate its functions and section 2 of the Local Government Act 2000 gives Council the power to take steps that will promote or improve the social, economic or environmental wellbeing of the area.
4. These powers allow the creation of a Trust, the purposes of which would be to receive donations and other funding and to apply those funds for the upkeep of the Norwich war memorials.

Trust Fund

5. The advantage of creating a trust fund for the purposes of maintaining the war memorials is that the fund can receive donations and payments from any sources whereas a local authority may not receive gifts of money. The Trust would be outside the Local Authority Finance Regime and in effect be a Private Trust Fund useable only in accordance with the terms of the trust. A trust for the maintenance of a memorial is an established category of charitable trust.
6. Such a trust would satisfy the criteria for status as a charity. It will need to be registered with the Charity Commission if its annual income was £5,000 or more. If the income was less then it would not affect its charitable status which could be notified to Customs and Revenue so as to enable the trust to be eligible for charitable tax advantages.

Membership

7. It is proposed that there will be seven trustees and these can be appointed from any background. The City Council, as a promoter of the project, will reserve the right to appoint four out of the seven trustees.
8. The Lord Lieutenant for Norfolk Richard Jewson has already agreed to be a trustee.