

Thank you for your letter and attachments from earlier this month. My apologies for the delay in getting back to you.

In this email I have addressed the proposed governance changes and the matters relating to the keeping of accounts. Please let me know if there is anything you would like to discuss.

1. Governance changes

With regard to the proposed changes, I have gone back to consider your earlier email and letter of 29 May, along with the attached documents. I have also looked at the previous advice offered by my colleagues Stuart Clarke and Diane Mensah-Bonsu in respect of the governance changes.

We have no specific comments to make about the changes - the administration of the charity is for the trustees to decide, having taken appropriate advice where necessary, so it is not for us to approve a proposed governance model. Having considered the specific proposed amendments to the Scheme, as set out in 'Appendix A – Updates to the Chipperfield Scheme', I cannot identify anything that would appear to need our consent. Instead, the changes look to be ones which the trustees could bring about through the statutory powers available (These powers were under s 74D Charities Act 1993; now s 280 Charities Act 2011).

2. Accounts

a) Preparing charity accounts

Thank you for your comments about preparing an annual report. With regard to the keeping of accounts, we do expect trustees to maintain separate accounts and would like to see this done in future – please see our [published guidance](#) which was drafted especially for charity's where the trustees are a council.

b) Income of the charity

I have noted the council's advice that there have been instances where the income for the charity has not been properly recorded, and that the council acknowledges its oversight. I appreciate the advice that the council has taken steps to ensure that this will not happen in the future.

c) Chipperfield Art Gallery Endowment Fund

We do not appear to have any record of the Fund being merged with the Chipperfield Trust. As it is, the Fund still appears as a linked charity on the Register of Charities. We have a duty to maintain an accurate register, so this will need to be amended if incorrect. Before that stage though, if you could please advise me when the merger was to have taken place, how this was done, and what assets were moved, I can then look at this in more detail.

Moving forward

I trust that this information enables the charity to move on with their governance plans. I look forward to hearing from you in relation to the other matters and hope we can find a quick resolution.