

Slough Borough Council

Report To: Trustee Committee

Date: 15 April 2026

Subject: Trustee Committee Report: The Mayor of Slough Borough Council Charitable Trust

Chief Officer: Sarah Wilson, Monitoring Officer

Contact Officer: Giles Gilbert, Chief Legal Advisor, HB Public Law

Ward(s): All

Exempt: NO

Appendices: Appendix 1 – Mayors Trust – Draft Deed for Charitable Trust
Appendix 2 – Guidance on the Mayor’s Charity

1. Summary and Recommendations

- 1.1 This report sets out the decision by the Monitoring Officer to establish a charitable trust with the Council acting as corporate trustee (“the Trustee”) for the new Mayor of Slough Borough Council Charitable Trust (“the Charity”) to further the charitable wishes of the Mayor and the Borough of Slough.

Recommendations:

Committee is recommended to:

- (a) Note and endorse the decision by the Monitoring Officer to set up the Mayor of Slough Borough Council Charitable Trust and register this with the Charity Commission.
- (b) Note that officers will exercise day to day decision-making in relation to the Charity.
- (c) Note that the committee will be provided with an Annual Report on the performance of the trust and will approve filing of accounts, as well as reports on any significant changes to the Charity.
- (d) Agree that historic funds can be allocated by future Mayors subject to an annual limit of £1,000.

Reason:

The Mayor of Slough Borough Council has the freedom to raise funds for charitable purposes. Historically this money has been held by the Council, however it has not always been distributed promptly and the Council has a sum of money that is held on trust. Setting up a charity will ensure proper accounting practices and oversight and allow donors to claim gift aid, in addition to setting out clear objects to ensure that the Mayor’s chose charity meets specific conditions. The Trustee Committee acts on behalf of the Council where it is corporate trustee and is therefore the appropriate committee to have oversight of the Charity.

Commissioner Review

This report is outside the scope for pre-publication commissioner review; please check the [Commissioners' instruction 5 to CLT to sign off papers](#) for further details.

2. Report

Introductory paragraph

2.1 The Council annually appoints a Mayor who is an elected Councillor who holds the post for the municipal year. The functions of the Mayor are set out in Article 5 of the Constitution. The Mayor must act in a neutral manner on matters that affect the Borough. In addition to chairing Council meetings, the Mayor has a ceremonial and civic role. As is common in other local authorities the Mayor will often carry out fund-raising activities for the benefit of the residents of the Borough of Slough.

2.2 The charities chosen by the Mayor to support during the municipal year must themselves be registered with the Charity Commission for England and Wales at the date they are selected. The charities chosen by the Mayor must benefit the inhabitants of Slough and be locally based or a local branch of a national charity where the aims and objectives of which benefit the residents of Slough. The spotlight can move from year to year so that each year the Charity can support specific organisations or themes such as young people, sport or the arts.

2.3 To date the Council has operated without a registered charity, simply holding funds in a Council bank account. Funds are distributed on an annual basis in accordance with the wishes of the elected Mayor subject to compliance with custom and practice and the Mayor's Handbook. However this has resulted a sum of money accruing over several years with a lack of clarity as to which municipal year it relates to and which charitable purposes it was intended to support. To manage these funds and ensure they are not accidentally subsumed into the Council's funds, the Monitoring Officer has decided to set up a registered charity for these funds and all funds raised by future Mayors.

Options considered

Do nothing – whilst possible to continue as at present as some Councils do, in setting up the Charity this ensures transparency as to the distribution of funds and compliance with charity law. Further funds can be distributed without delay to ensure the funds are utilised in accordance with the wishes of the Mayor in each mayoral year and Gift Aid can be claimed.

Background

2.4 The report is brought to the Committee to note and endorse the Monitoring Officer's decision to set up the Charity to protect funds held in trust in the future. The Trustee is the most appropriate body to discharge the Council's functions as corporate trustee where these are not within officer delegation.

2.5 The Trustee Committee already managed other charitable trusts and its roles is set out in Part 5, 5.9 Council Owned/Controlled Entities Protocol [5.9 - Council Owned Controlled Entities Protocol.pdf](#) in the Council's Constitution.

2.6 Appendix 1 sets out the draft trust deed, setting out clear objects providing future Mayor's with flexibility to select appropriate charitable causes, whilst ensuring the Council complies with its obligations in relation to Council publicity and political neutrality. Officers

will take day to day decisions, ensuring that the Mayor's wishes are adhered to, unless these are contrary to the objects set out in the trust deed. Funds collected shall be applied and distributed having due regard to the Mayor's nominated charitable organisations and/or themes.

2.7 It is proposed to permit the funds that have accrued to be distributed into accordance with the wishes of future Mayor's but subject to an annual limit of £1,000. This will ensure that the use of historic funds is shared across several years and for different charitable causes.

2.8. The Committee will receive updates and reports as to the Trust from time to time as to accounting, compliance and distribution of funds. As a minimum the Committee will receive an annual report and will approve filing of accounts.

2.9 In establishing the Charity any UK taxpayer who may make a donation can Gift Aid it so that the Charity can reclaim the tax payable.

3. Implications of the Recommendation

3.1 Financial implications

3.1.1 The Council already holds funds on trust for specific charitable trusts. Finance officers will ensure that suitable accounting arrangements are put in place for funds held for the Charity and that funds are properly accounted for and accounts filed in accordance with charity law. Aligning the Charity with the arrangements for the other trusts will ensure that they are subject to the controls and governance built into Unit 4.

3.2 Legal implications

3.2.1 The Council is responsible for discharging the Council's duties and responsibilities as corporate trustee. The Council has delegated these duties to the Trustee Committee and officers in accordance with the Scheme of Delegation to Officers. The Council's Monitoring Officer has functions in relation to ensuring legality and is responsible for the functions of democratic governance and legal services. This includes taking any decision required for operational effectiveness. As the Council has collected funds in previous years from donors, these funds are held in trust and must be lawfully used. Despite efforts by officers it has not been possible to identify the specific cause that funds were donated to, therefore setting up a Charity to support local charitable causes and allowing future Mayors to utilise these funds over a period of years best meets the intended use of those funds. Setting up a Charity for all future fund raising will avoid the Council being in this situation in the future and will also allow larger donations and legacies to be made to the Charity as well as allow for a Mayor to choose to raise funds to be held and distributed over a longer period than one municipal year.

3.2.2 The Trustee must comply with their obligations under the Charities Act 2011 with regard to accounting records for the Charity including the preparation and submission of annual statements of account or report for the Charity if required, depending on financial thresholds.

3.2.3 A clear statement giving details of all donations received and all expenditure incurred should be available for any member of the Council or for any member of the public to inspect.

3.2.4 The Trustee must ensure that the Charity's funds, resources, activities and publicity are used solely to further the objects of the Charity and are not applied for any political or others purposes as set out in the draft Trust deed attached at Appendix 1. Additional guidance is provided at Appendix 2. In addition the Government has published guidance on local authorities as trustees of charities - <https://www.gov.uk/government/publications/local-authorities-as-charity-trustees/local-authorities-or-councils-as-trustees-of-charities>.

3.3 *Risk management implications*

3.3.1 Setting up a registered Charity is deemed to manage the risk of charitable funds being held and subsumed into Council funds and not used in accordance with the intended use.

3.4 *Environmental implications*

3.4.1 There are no environmental implications relating to the recommendations of this report albeit a beneficiary of the Charity could have a local environmental purpose.

3.5 *Equality implications*

3.5.1 There are no specific equality implications arising from the recommendations in this report albeit a beneficiary of the Charity could have a focus on a particular equality theme or group.

4. **Background Papers**

None