

- 1.40 Significant events - The authority needs to have considered if any events that occurred during the financial year (or after the year-end), have consequences, or potential consequences, on the authority's finances. If any such events are identified, the authority then needs to determine whether the financial consequences need to be reflected in the statement of accounts.
- 1.41 Supporting information on significant events can be found in Section 5.

Assertion 9 — Trust Funds (local councils only)

**Trust funds (including charitable). The council is a sole managing trustee and has discharged its accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.**

To warrant a positive response to this assertion, the authority needs to have taken the following actions where necessary:

- 1.42 Where a local council acts as a sole managing trustee for a trust or trusts, to warrant a positive response to this assertion the authority needs to have made sure that it has discharged all of its responsibilities with regard to the trust's finances. This needs to include financial reporting and, if required, independent examination or audit.
- 1.43 If a local council is a sole managing trustee and has not discharged all of its responsibilities it must tick 'No'.
- 1.44 If a local council is not a sole managing trustee, it must tick 'N/A'.
- 1.45 Regardless of the above, the financial transactions of the trust do not form part of the authority's accounts and are therefore not included in the figures reported on Section 2 of its Annual Governance and Accountability Return (see paragraph 2.31 below).
- 1.46 Supporting information on trust funds can be found in Section 5.

Assertion 10 - Digital and data compliance (Assertion 10 added to clarify data compliance, previously covered under Assertion 3) Note: Assertion 10 will not appear on the AGAR until 2025-26

To warrant a positive response to this assertion, the authority needs to have taken the following actions:

- 1.47 Email management - Every authority must have a generic email account hosted on an authority owned domain, for example [clerk@abcparrishcouncil.gov.uk](mailto:clerk@abcparrishcouncil.gov.uk) or [clerk@abcparrishcouncil.org.uk](mailto:clerk@abcparrishcouncil.org.uk) rather than [abcparrishclerk@gmail.com](mailto:abcparrishclerk@gmail.com) or [abcparrishclerk@outlook.com](mailto:abcparrishclerk@outlook.com) for example.
- 1.48 All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.
- 1.49 All websites must meet the [Web Content Accessibility Guidelines 2.2 AA](#) and the [Public Sector Bodies \(Websites and Mobile Applications\) \(No. 2\) Accessibility Regulations 2018](#) (where applicable).

