



CommunitySpaces

Accountable Body

What does an accountable body do?

An accountable body generally takes responsibility for the legal and financial management of a grant given to a particular project. The accountable body will receive the funding from the Community Spaces programme and is therefore responsible for putting in place an audit trail, overseeing contract management with suppliers (but leaving this operationally to the project management committee and project staff) and ensuring that the project has sufficient cash flow.

These notes are a brief summary of what is expected from an accountable body working with a Community Spaces project – they are meant for guidance only. The full details of this guidance can be found in the Terms & Conditions for Grant Recipients.

What is required from an accountable body?

- The accountable body must be solvent and have proven competence and experience in administration and financial management.
- It must be a legal entity
- Must have effective systems of management to deliver projects.
- Be able to monitor project performance.
- Ensure proper separation of functions between checking grant claims, authorisation and payment.

Who can act as an accountable body?

Any legal entity that meets the above requirements.

For example, these may be:

- Local Authority
- Voluntary Skills Council
- Parish Council
- Wildlife Trusts
- Groundwork Trusts

What is the accountable body responsible for?

The accountable body will act as a trustee of Groundwork UK and will hold any grant monies it receives from Groundwork UK and will act on instructions given by the group delivering the project (or the grant recipients) as long as they are in line with the Grant Agreement.

- The accountable body needs to ensure that all payments from the grant monies are permitted expenditures and are in accordance with project specification and grant agreement.
- The accountable body will return any grant that is not spent to Groundwork UK



together with all interest or income earned.

- The accountable body must keep money from the Community Spaces grant separate to any other money - ideally in a separate bank account - that has at least two authorised signatories - from which the money should not be moved or converted to cash.
- The accountable body is responsible for ensuring the grant recipients are using the grant monies in accordance with the Grant Agreement and should also report any failures in observing the Grant Agreement to Groundwork UK as soon as they become aware of a breach.
- All accountable bodies will be requested to sign an acknowledgement letter, which will be attached to the full Terms & Conditions of the grant. Accountable bodies will also need to write to Groundwork UK - on the organisations headed paper – confirming their role as accountable body.
- The accountable body will allow Groundwork UK staff access to all files/records of the project to which they are the accountable body.