Briefing note on how external bodies' accounts are dealt with by the Council following a contribution from the Council from the Corporate Director

The Council provides financial support and assistance in a variety of ways and in differing degrees and amounts. The control and audit regimes will vary and every effort is made to make the arrangements proportionate. As a consequence small grants will attract fewer formal control mechanisms. The more significant grant or financial contributions will usually be the subject of reports to Cabinet and will often be governed by a funding agreement of some sort. The Council's ownership of Marketing Gloucester Ltd and its share in the ownership of Gloucestershire Airport are governed by company law and formal Memoranda and Articles of Association, Member's Agreements etc. The Council's two-year commitment to the Gloucester Culture Trust was detailed in a formal report to Cabinet and Council and the Trust makes an Annual Report to the Council (the next is due in June 2018). Formal Service Level Agreements govern arrangements for a number of other agencies providing support, advice and advocacy services. Partnership agreements are in place for the delivery of other services