

Notice of The Charter Trustees for Poole

Date: Monday, 26 June 2023 at 5.00 pm

Venue: The Guildhall, Market St, Poole BH15 1NF



Membership:

Mayor:

Cllr J Clements

Deputy Mayor:

Cllr T Trent

Sheriff:

Cllr P Miles

Cllr J Bagwell
Cllr S Aitkenhead
Cllr M Andrews
Cllr J Beesley
Cllr P Broadhead
Cllr D Brown
Cllr R Burton
Cllr J J Butt
Cllr J Challinor
Cllr A Chapmanlaw
Cllr P Cooper

Cllr D d'Orton-Gibson
Cllr M Earl
Cllr M Gillett
Cllr C Goodall
Cllr A Hadley
Cllr M Haines
Cllr E Harman
Cllr B Hitchcock
Cllr M Howell
Cllr M Le Poidevin
Cllr S Mackrow

Cllr R Maidment
Cllr C Matthews
Cllr S Moore
Cllr K Rampton
Cllr Dr F Rice
Cllr P Sidaway
Cllr P Slade
Cllr V Slade
Cllr O Walters
Cllr C Weight

All Members of the The Charter Trustees for Poole are summoned to attend this meeting to consider the items of business set out on the agenda below.

The press and public are welcome to view the live stream of this meeting at the following link:

<https://democracy.bcpccouncil.gov.uk/ieListDocuments.aspx?CId=303&MId=5632&Ver=4>

If you would like any further information on the items to be considered at the meeting please contact: Democratic Services or email democratic.services@bcpcouncil.gov.uk

Press enquiries should be directed to the Press Office: Tel: 01202 454668 or email press.office@bcpcouncil.gov.uk

This notice and all the papers mentioned within it are available at democracy.bcpccouncil.gov.uk

GRAHAM FARRANT
HONORARY CLERK TO THE
CHARTER TRUSTEES

16 June 2023

**DEBATE
NOT HATE**



Available online and on
the Mod.gov app

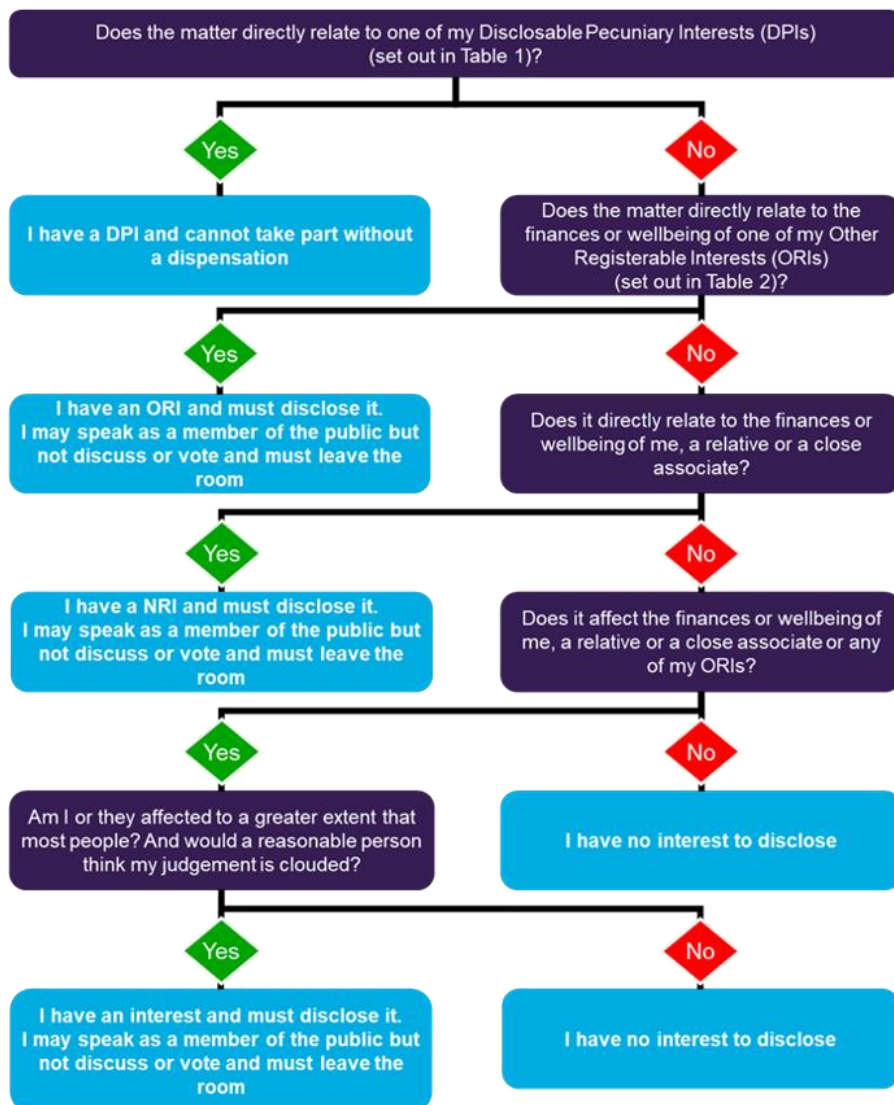


Maintaining and promoting high standards of conduct

Declaring interests at meetings

Familiarise yourself with the Councillor Code of Conduct which can be found in Part 6 of the Council's Constitution.

Before the meeting, read the agenda and reports to see if the matters to be discussed at the meeting concern your interests



What are the principles of bias and pre-determination and how do they affect my participation in the meeting?

Bias and predetermination are common law concepts. If they affect you, your participation in the meeting may call into question the decision arrived at on the item.

Bias Test

In all the circumstances, would it lead a fair minded and informed observer to conclude that there was a real possibility or a real danger that the decision maker was biased?

Predetermination Test

At the time of making the decision, did the decision maker have a closed mind?

If a councillor appears to be biased or to have predetermined their decision, they must NOT participate in the meeting.

For more information or advice please contact the Monitoring Officer
(susan.zeiss@bcpcouncil.gov.uk)

Selflessness

Councillors should act solely in terms of the public interest

Integrity

Councillors must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships

Objectivity

Councillors must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias

Accountability

Councillors are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this

Openness

Councillors should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing

Honesty & Integrity

Councillors should act with honesty and integrity and should not place themselves in situations where their honesty and integrity may be questioned

Leadership

Councillors should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs

AGENDA

Items to be considered while the meeting is open to the public

- | | |
|---|---------|
| 1. Apologies
To receive any apologies for absence from Charter Trustees. | |
| 2. Declarations of Interests
Charter Trustees are requested to declare any interests on items included in this agenda. Please refer to the workflow on the preceding page for guidance.
Declarations received will be reported at the meeting. | |
| 3. Confirmation of Minutes and matters arising
To confirm the minutes of the meetings held on 25 January and 06 June 2023, and to consider any matters arising. | 5 - 12 |
| 4. Charter Mayor's Report
The Charter Mayor will report on their recent activities and any associated issues. | |
| 5. Report of the Civic Working Group
This report summarises the issues discussed at the Civic Working Group held on 14 June 2023, and seeks support for any recommendations arising. | 13 - 30 |
| 6. Charter Trustees 2022-23 Internal Audit Report
The Charter Trustees are asked to consider and approve the outcome of the internal audit report and the management responses to the recommendations. | 31 - 40 |
| 7. Budget Outturn Report 2022-23
The Charter Trustees are asked to note the budget outturn position for 2022/23. | 41 - 46 |
| 8. Annual Governance Statement 2022-23 & Statement of Accounts for 2022-23
The Charter Trustees are asked to approve the annual governance statement and statement of accounts for 2022/23. | 47 - 52 |

No other items of business can be considered unless the Mayor decides the matter is urgent for reasons that must be specified and recorded in the Minutes.

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THE CHARTER TRUSTEES FOR POOLE

Minutes of the Meeting held on 25 January 2023 at 5.00 pm

Present:-

Cllr T Trent – Mayor

Cllr Julie Bagwell – Deputy Mayor

Present: Cllr M F Brooke (Sheriff), Cllr M Le Poidevin, Cllr M Andrews, Cllr D Brown, Cllr R Burton, Cllr D Butler, Cllr D Butt, Cllr B Dion, Cllr L-J Evans, Cllr S Gabriel, Cllr M Haines, Cllr M Howell, Cllr D Mellor, Cllr S Moore, Cllr T O'Neill, Cllr K Rampton, Cllr Dr F Rice, Cllr V Slade and Cllr M White

30. Apologies

Apologies were received from Councillors: S Baron, J Beesley, P Broadhead, J Butt, M Earl, T Johnson, A Hadley, M Iyengar, R Maidment, & M Robson.

31. Declarations of Interests

Councillors T Trent and M Brooke reported a declaration of interest in respect of Item 7, as they were honorary members of the Poole Cherbourg Twinning Association Board through their roles as Mayor and Sheriff of Poole.

Councillor L-J Evans reported a declaration of interest in respect of Item 7 as she was a member of the Poole/Cherbourg Twinning Association Board and was a member of the Society for Poole.

Councillor Marcus Andrews reported a declaration of interest in respect of Item 7 as he was a member of the Poole/Cherbourg Twinning Association Board.

All above Councillors confirmed they would leave the room for Agenda Item 7 (a) and not take part in the debate or vote.

32. Confirmation of Minutes and matters arising

The minutes of the meeting held on 26 October 2022 were confirmed as a correct record.

33. Charter Mayor's Report

The Mayor updated the Charter Trustees on his activities and engagements since the last meeting in October.

34. Update on the intentions for Historic and Listed Poole Civic Centre

The Charter Trustees received a verbal update on the future intentions and plans for the historic and listed part of Poole Civic Centre.

A request was made for further detail on the costs implications to reopen the Civic part of the building for Civic and Community events and it was agreed that this would be provided to the Charter Trustees following the meeting.

35. Report of the Poole Charter Trustees Civic Working Group

The Sheriff presented a report summarising the matters discussed at the Civic Working Group meeting held on 19 December 2022:

Poole Civic Flag:

RESOLVED: That the Charter Trustees delegate all further matters relating to the Civic Flag to the Civic Working Party

Voting: Unanimous

Marking the Coronation:

RESOLVED:

- a) That the Charter Trustees agree to delegate authority to the Civic Working Group, with the addition of the Budget Signatories, to determine the use of this budget.
- b) That the Working Party proposals for use of the budget be circulated to all Charter Trustees for comment.

Voting: Unanimous

Accommodation Review and Annual/ Mayor-Making meeting:

RESOLVED: That the Charter Trustees:

- a) Confirmed that they wish to hold future Charter Trustee meetings at the Guildhall,
- b) Requested that officers provide further information relating to venue and equipment costs;
- c) delegated further actions relating to the use of the Guildhall for future meetings of the Charter Trustees to the Working Group, and;

Voting: Unanimous

d) Agreed to change the date and venue of the Annual/Mayor Making meeting to Tuesday 6 June 2023 at the Guildhall.

Voting: 12 for – 4 against

Beating of the Sea Bounds 2024:

Resolved: That the Sheriff Elect be appointed to sit on the Society for Poole committee for the planning of the event.

36. Budget and Precept 2023/24

The Mayor, Sheriff, Councillors Andrews & Evans left the room at 18:26, and returned 18:30.

The Responsible Financial Officer presented a Budget and Precept report, and it was:

RESOLVED:

That:

- a) the Poole - Cherbourg Twinning Association grant is increased from £1,500 to £4,000 for 2023/24;
- b) The proposed budget for 2023/24 as set out in Appendix A be approved;
- c) The council tax requirement and precept of £126,084 be approved.

Voting: Unanimous

37. Review of the Risk Register - Poole

The Deputy Head of Democratic Services presented a report detailing the annual review of the Risk Register for the Charter Trustees of Poole. Reduced risks regarding historical and ceremonial assets, transmission of the covid-19 infection, and the Charter budget, were highlighted.

Following requests from Trustees, it was agreed that future risk registers include dates for completed actions, where appropriate. Additionally, it was agreed that information relating to personal injury Member training, together with public liability insurance cover for the over 80's, be provided following the meeting.

RESOLVED: That the risk register, as attached at Appendix 1 to the report, be approved.

Voting: Unanimous

38. Appointment to the positions of Mayor and Sheriff of Poole 2023/24

The Deputy Head of Democratic Services confirmed the nominations of Councillor Julie Bagwell for the Mayor of Poole for 2023/24, and subsequent Deputy Mayor of Poole for 2024/25 and Councillor Bryan Dion for the Sheriff of Poole 2023/24 and subsequent Mayor of Poole 2024/25.

The meeting ended at 6.39 pm

MAYOR

THE CHARTER TRUSTEES FOR POOLE

Minutes of the Meeting held on 06 June 2023 at 4.00 pm

Present:-

Cllr T Trent – Mayor

– Deputy Mayor

Present: Cllr J Bagwell (Deputy Mayor), Cllr S Aitkenhead, Cllr M Andrews, Cllr D Brown, Cllr R Burton, Cllr J J Butt, Cllr A Chapmanlaw, Cllr J Clements, Cllr P Cooper, Cllr M Earl, Cllr M Gillett, Cllr C Goodall, Cllr A Hadley, Cllr E Harman, Cllr M Howell, Cllr M Le Poidevin, Cllr S Mackrow, Cllr R Maidment, Cllr C Matthews, Cllr S Moore, Cllr Dr F Rice, Cllr P Sidaway, Cllr P Slade, Cllr V Slade, Cllr O Walters and Cllr C Weight

Also in attendance: Mike Brooke, Sheriff of Poole

1. Apologies

Apologies were received from Councillors Beesley, Broadhead, Challinor, d'Orton Gibson, Haines, and Miles.

2. Declarations of Interests

The Honorary Clerk reported that no declarations of interest had been received for this meeting.

3. Charter Mayor's Report

The Mayor highlighted key events that had taken place since the last meeting, including local elections, the Coronation Weekend, a service for celebration of the new King, and the presentation of the Mayor's awards.

4. Election of Charter Mayor

Nominations for the position of Charter Mayor for 2023-24 were received for Councillors Bagwell and Clements.

The suspension of Standing Order 13(i) and a vote by secret ballot was moved and seconded, and was carried as follows:

For: 26

Against: 0

Abstention: 1

The election of Charter Mayor was conducted by secret ballot, with results as follows:

For Cllr Clements: 23

For Cllr Bagwell: 2

Abstentions: 2

RESOLVED: that Councillor Jo Clements be elected Charter Mayor for the ensuing Municipal Year 2023/24.

The Mayor made and signed the Declaration of Acceptance of Office and took the Chair.

She reported that John Butterworth would be her Consort for the ensuing municipal year.

5. Election of Deputy Charter Mayor

RESOLVED: that Councillor Tony Trent be elected Deputy Charter Mayor for the ensuing Municipal Year 2023/24.

The Deputy Mayor made and signed the Declaration of Acceptance of Office.

The Deputy Mayor confirmed that his wife, Ann Trent, would be Deputy Mayoress for the municipal year.

Voting: Unanimous

6. Election of the Sheriff of Poole

7. Appointment of one representative and substitute to the Association for Charter Trustee Towns (ACTT)

RESOLVED: that Councillor Tony Trent be appointed as a representative to the Association of Charter Trustees, with Councillor Marion Le Poidevin as his substitute for the ensuing Municipal Year 2023/24.

Voting: Unanimous

8. Appointment of Two Budget Signatories

RESOLVED: that Councillors David Brown and Peter Cooper be appointed as budget signatories for the ensuing Municipal Year 2023/24.

Voting: Unanimous

9. Appointment of a Charter Trustee to undertake Bank Statement Verifications

RESOLVED: that Councillor May Haines be appointed to undertake the Bank Statement verification role.

Voting: Unanimous

10. Calendar of Meetings 2023-24

RESOLVED: that the following calendar of meetings for the Charter Trustees be agreed:

26 June 2023 at 5pm
17 October 2023 at 5pm
24 January 2024 at 5pm
17 May 2024 at 11am
Voting: Unanimous

The meeting ended at 5.14 pm

MAYOR

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THE CHARTER TRUSTEES FOR POOLE



Report subject	Report of the Civic Working Group
Meeting date	26 June 2022
Status	Public Report
Executive summary	This report summarises the issues discussed at the Civic Working Group held on 14 June 2023, and seeks support for any recommendations arising.
Recommendations	It is RECOMMENDED that Charter Trustees approve the updated Charter Trustee Handbook, attached as Appendix 1.
Reason for recommendations	The updated Handbook sets out new and revised protocols identified since the establishment of the Trust in 2019, and incorporates feedback from Trustees and Officers.
Honorary Clerk	Graham Farrant, Chief Executive of BCP Council
Report Authors	Neil Fraser, Deputy Head of Democratic Services
Classification	For Decision

Background

1. The Charter Trustees adopted Standing Orders and a Handbook upon establishment in April 2019.
2. In June 2022, Charter Trustees approved revisions to those sections of the Handbook that detailed the arrangements for Selection and Election to Office, together with the proposed establishment of a Civic Working Group.

Revisions to the Handbook

3. The proposed changes are primarily additive and seek to set out new protocols, or provide clarity to existing protocols, as per the amendments below:
Page 4 – updated key positions and roles
Page 5 – confirmation of the statutory four meetings and the business they cover
Page 6 – a new section detailing membership of working groups
Page 7 – a new section confirming the bank verification role
Page 9 – an amended protocol for the selection to office in an election year (setting

out that the process will be commenced as soon as possible after the election)

Page 10 – a new section detailing protocol for the wearing of robes and hats, and a reminder of annual civic events

Page 16 – contact for the civic team

Summary of financial implications

4. There are no financial implications arising from this report.

Summary of legal implications

5. There are no legal implications relating to the revisions to the Handbook. All arrangements set out within the Handbook comply with the Regulations relating to the Charter Trustees.

Summary of human resources implications

6. There are no human resource implications arising from this report.

Summary of sustainability impact

7. There are no sustainability implications arising from this report

Summary of public health implications

8. There are no public health implications arising from this report.

Summary of equality implications

9. There are no equality implications arising from this report.

Summary of risk assessment

10. There are no specific risks arising from this report.

Background papers

None

Appendices

Appendix 1 – Charter Trustee Handbook

POOLE CHARTER TRUSTEES



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The Charter Trustees

Background to the Trust

The Borough of Poole was in existence from 1974 until its abolishment in 2019 following the reorganisation of local government in Dorset.

Following this reorganisation, Poole retained its borough charter status through the establishment of a charter trustee in the Local Government (Structural Boundary Changes) (Supplementary Provision and Miscellaneous Amendments) Order 2019, which was laid before parliament on 16 January 2019 and subsequently made on 20 March 2019.

Purpose of the Trust

The trust ensures the continuation of the civic, historic and ceremonial traditions of the former Borough of Poole and is responsible for choosing a Mayor, Deputy Mayor and Sheriff from the appointed trustees annually.

The Charter Trustees Regulations 2009 provided that any historic property of the former Borough of Poole and which relates to the charter trustee area transferred to the charter trustees on 1 April 2019. An inventory of all such historic property has been produced which the Charter Trustees shall be responsible for maintaining and securing. The items listed on the Asset Register are maintained on a regular basis and a full asset verification takes place annually.

Membership & Political Neutrality

The trustees are the Bournemouth, Christchurch and Poole (BCP) Council councillors representing the wards falling wholly or partly within the historic boundary of the former borough council.

Trustee members must be a councillor and by definition, a politician, with responsibilities to the electors of his or her electoral ward and will, in most instances, possess a tie to a political group on BCP Council.

Conversely, the Charter Trustee is a non-political and non-statutory body with the primary objective being to maintain and promote the historic and ceremonial traditions for the area.

Therefore, trustee members, when acting in that capacity, must not act in a manner or behave in such a way which conflicts with this primary objective, or which would give a reasonable person the impression that they have brought the office or the Charter Trustee into disrepute.

STATUTORY CHARTER TRUSTEE KEY POSITIONS AND ROLES

CIVIC PARTY

- Mayor
- Deputy Mayor
- Sheriff – honorary role
- Honorary Clerk – officer position

Responsible Financial Officer – officer position

- 2 x Budget Signatories
- 1 x Bank Statement Verification
- 2 x Members of the Association of Charter Trustee Towns (ACTT)

The Poole civic term is over three years, first serving as Sheriff, then Mayor followed by Deputy Mayor.

Meetings of the Trust

In accordance with item 2 of the Standing Orders, the Annual General Meeting (AGM) of the Charter Trustees shall be held within 21 days of the Annual Council Meeting of the Principal Council.

There are four Charter Trustee Meetings a year and as with BCP Full Council meetings, Charter Trustees are summoned to attend. There is a quorum of one third of Charter Trustees required to be in attendance and at each meeting statutory business must be approved by the Charter Trustees. The meetings take place in the following months and the dates are set at the AGM.

Meeting dates:

May – AGM and Mayor Making, Statutory Role appointments, calendar of meetings

June – Annual Governance Statement sign off and Internal Audit Inspection Report

October – Mid Year Finance Update and pre Budget Setting

January – Final Budget and Precept Setting

The Mayor may call extra meetings, if they consider this necessary and seven days notice will be given for extra meetings, except in an emergency.

The statutory documents can be viewed on the BCP Council website:

[BCP Council – Democracy](#)

Working Groups

There are two Working Groups as follows:

The Civic Working Group meet quarterly, with membership comprising of the following:

Mayor
Deputy Mayor
Sheriff
Past Mayors (if currently elected Councillors)

The Civic Working Group can also invite other members to join a meeting where appropriate. The Chairman of the Civic Working Group will present their report at each meeting of the Charter Trustees, with the exception of the AGM, and will seek approval from the trust for any recommendations that they wish to put forward for consideration.

The Budget Working Group who meet annually to provide input into the budget and precept setting, comprising of the following membership:

Mayor
Deputy Mayor
Sheriff
2 x Budget Signatories
1 x volunteer members from the Charter Trustees

The recommendations from this meeting will be presented to the trust by the Responsible Financial Officer at the Budget Meeting.

Role and Responsibilities of the Budget Signatories

Principles

1. A transparent framework of financial management responsibilities and decision making is essential to the effective management of the Charter Trustees financial affairs.
2. All Charter Trustees and officers in the common duty to abide by the highest standards of integrity and propriety when making decisions about the use of public monies.

Responsibilities

1. To support the Charter Trustees in maintaining the principles detailed above.
2. Supporting the annual budget and precept setting process to ensure the ambitions of the Charter Trustee are reflected in the annual budgets.
3. Officers to consult with budget signatories on proposed expenditure which is not part of the approved budget and to report to the Charter Trustees as appropriate on action taken.
4. To approve the 'out of pocket expenses' incurred by the Mayor in the course of his/her civic duties.

Bank Verification Role

The bank statements will be sent to the nominated charter trustee on a quarterly basis for them to verify and agree the bank statements.

Selection and Election to Office

This procedure is intended to apply to the filling of any office of the Charter Trustees. Each Charter Trustee may determine the order in which office-holders progress from one office to another in subsequent years.

Selection

The principal objective of the selection procedure should be to reach agreement between all trustees to ensure that the formal decision at the Annual Meeting of the Charter Trustees is unanimous. It is recognised that this cannot, unfortunately, always be achieved, however, the dignity of the Office of Mayor, Deputy Mayor and Sheriff is likely to be impaired by any public disagreement on such a matter at the Annual Meeting.

Whatever procedure is adopted, the following points are important to bear in mind:-

- The selection of a new office-holder should ordinarily be made in good time before the Annual Meeting to allow the person selected sufficient time to make adequate preparations for their year of office.
- If the person selected is subsequently defeated at the polls in an election year, a fresh selection will have to be made in the very short time between election day and the Annual Meeting of the Charter Trustees.

At all stages it should be quite clear that until the formal election at the Annual Meeting, all that is being done is to select the person who will be proposed to fill the office in question. This is because the only occasions when the appointment to office of Mayor, Deputy Mayor or other designation can be considered are:-

- (i) at the Annual Meeting of the Charter Trustees; or
- (ii) when filling a casual vacancy in the office in question.

The procedure for selection of office-holder elect is set out below.

SELECTION OF THE CHARTER MAYOR, DEPUTY MAYOR ELECT AND SHERIFF

Procedure (in a non-election year)

Each year all Charter Trustees who are eligible to fill the office are invited to indicate whether they are willing to be considered by the Charter Trustees for the Office of Sheriff for the following Municipal Year.

The invitation is sent out at the end of November/beginning of December with a return period of at least 21 days, avoiding the Christmas and New Year period.

If there is more than one candidate, the Clerk to the Charter Trustee informs each candidate of any other names submitted and any candidate who wishes to do so may withdraw at that stage.

If there is more than one candidate then remaining, a ballot will be held. If the result of the ballot does not show a clear majority for any one candidate, the ballot will be repeated as often as necessary.

Where the Charter Trustee decides to schedule additional meetings, the result of the ballot shall be reported to the next ordinary meeting for the appointment of the Office-Elect/Designate. Where there is no ordinary meeting scheduled, the result of the ballot shall be reported electronically to all Charter Trustees. Of course, the formal appointment takes place at the Annual Meeting.

The Charter Trustees shall be advised of the ballot result at their meeting in late January the names of those Trustees who shall be designated Mayor Elect, Deputy Mayor Elect and Sheriff Elect. Except in exceptional circumstances and in line with the traditions of the office, the Sheriff from the preceding year shall become Mayor Elect, and the Mayor from the preceding year shall be designated Deputy Mayor Elect.

Procedure (in a year of ordinary elections)

The selection procedure will not take place at the end of the previous year and shall be commenced as soon as practicably possible following the elections.

Due to the time-constraints, the period permitted for the return of nominations shall not exceed 14 days. Where there is more than one candidate, the same withdrawal and ballot process will be held. The result of the ballot shall be reported electronically to all Charter Trustees.

Standing for more than one office

No trustee member may stand in a ballot for more than one office. Failure to withdraw all but one nomination in the permitted time will result in the automatic withdrawal of all nominations.

Protocol regarding the wearing of Robes and Hats

The wearing of robes is a civic tradition that dates back many years. Typically charter trustees will be required to wear their robes for formal civic events including the AGM/Mayor Making Ceremony, the Annual Remembrance Service and Parade and any Civic Church Services. Robes are not required to be worn to other statutory meetings of the Charter Trustees.

Women should wear their hat at all times when robed and this should be placed on top of the head, as opposed to the back of the head, so that the hat sits flat. Men should remove their hats when indoors and also when taking the salute from any formal military parade.

Annual Civic Events

As well as attending the Full Charter Trustee meetings, attendance is required at the following annual civic events:

Mayor Making – May

Civic Service and Parade – TBC

Annual Service of Remembrance and Parade – second Sunday of November

The Mayor

The Mayor, Deputy Mayor and Sheriff are elected from the charter trust members and the positions are installed at Mayor Making at the Annual Meeting.

After being invested with the Chain of Office and Robe, the Mayor shall be asked to take the oath of acceptance of office. The trustees will then proceed to appoint a Deputy Mayor and Sheriff.

The position of Mayor is non-political, serves as the ceremonial head of the historic borough and intended to benefit both the town and its citizens. The Mayor may be a major influence in promoting the image and importance of Poole at a local, regional, national and international level complementing the work of BCP Council.

The Mayor should endeavour to promote and enhance the role of Mayoralty and in turn, the people of Poole will continue to have the highest regard for the Mayor and the Office. They will expect the Mayor to carry out a full range of duties on their behalf throughout the Town.

The Mayor's role is to:

- maintain the historical and ceremonial traditions of the office of Mayor
- promote the town as a place to live and visit
- promote the town locally, nationally and internationally
- promote, liaise and link with private and voluntary sector organisations
- participate in and help initiate activities that enhance the economic, social, cultural and environmental well-being of the former borough and its residents
- act as host to official visitor to the town
- attend civic and ceremonial functions and local community based activities as the Mayor determines appropriate
- represent the trust at ceremonial events
- support chosen charities for the mayoral year
- carry out all duties in a manner appropriate to the status and tradition of the office

In addition to the ceremonial role, the mayor has the following responsibilities:

- to uphold and promote the purposes of the trust's constitution
- to preside over meetings of the trust and ensure meetings follow the procedures set out in the constitution
- to be the conscience of the trust

With permission from the event organiser the Deputy Mayor may also represent the Office of Mayor if the Mayor is unavailable or already engaged. With permission from the event organiser, in the event of the Mayor or Deputy Mayor being unavailable the invitation to be passed on to a past Mayor provided that they are also a serving Trustee.

Mayoral Protocol

The Mayoral protocol is designed to help clarify the events and functions that the Charter Mayor and the Chairman of BCP Council will attend.

The Chairman of BCP Council is the first citizen of Poole and shall have precedence in the town unless a member of the Royal Family, Lord Lieutenant or High Sheriff is present. However, the role of the Chairman of BCP Council is to prioritise and focus on promoting and enhancing strategic unitary-wide initiatives, hosting high profile business and political visitors, events of regional, national or international significance and activities that enhance the economic, social and environmental well-being of the area.

It is anticipated that both roles will complement each other but it will be vital that there is close liaison between the relevant office and office-holders to ensure each role is afforded appropriate respect.

Charities Chosen to Support and Promote

As the Charter Trustees are unable to obtain charitable status, the Mayor may select Charities to support and promote throughout their municipal year. However, please be advised this is a role that the Civic Team are unable to offer PA support to. The Charter Trustees are unable to hold charitable events as they do not have a registered charity number or accept cash or cheque donations on behalf of a Charity, as there is no longer a separate bank account for accounting purposes.

If you are offered a donation, this must be given directly to the chosen charity as we are unable to account for such transactions transparently. We would advise that any potential donor is directed to visit the nominated charity website to make a donation online or via one of the Just Giving type webpages.

If you wish to attend a charity event hosted by one of your chosen charities, please advise them to email us with a formal invitation. This would then enable you to wear the Chain of Office and any photos/posts can be uploaded to the new Facebook page.

History – Mayor

Mayor and “Major” derive from the same Latin word “Magnus” meaning “great”; the office of Mayor was brought to this country by the Normans as the office had existed on the continent since the 5th century. The first English Mayor was the Mayor of London, appointed in 1189 by Richard I.

Mayor of Poole

The history of the Mayor of Poole goes back to the Charter of Longspee in 1248; the first recorded Mayor of Poole was in 1422 and the Roll of Honour is on the plaques in the Council Chamber.

The Mayor of Poole also holds the honorary titles of:

Admiral of the Port

This title is now honorary but derives from the “Exempt Admiralty” jurisdiction when the Mayor presided over the local Admiralty Court which was abolished in 1835. The year of origin is not recorded but we know the Admiralty Courts have been held since the 13th century. The Winchelsea Certificate of 1365 is the document usually quoted as it was the acknowledgement by Winchelsea – one of the Cinque Ports and a great port of the day – of Poole’s rights which were being disputed by Wareham.

Mayor of the Staple

The Charter of King Henry VI in 1433 gave Poole its status as a Port of the Staple. Thereafter Poole had a customs jurisdiction in its own right. Previously Poole had been defined only as a “creek” and Melcombe Regis was the customs station in whose jurisdiction Poole Creek lay.

Clerk of the Market

A consumer protection officer of the period responsible for ensuring accurate “weights and measures” for all goods in the local open air markets of the day. In the past providing short measure was punishable by imprisonment or a very heavy fine!

Deputy Mayor

During the third municipal year of Civic Office, the Deputy Mayor carries the honorary title of Senior Bailiff of the Borough of Poole

History – Sheriff

The name Sheriff comes from the old English “Shire Reeve” who was the King’s representative in the County (Shire). In ancient times the Sheriff had responsibility for the administration of justice, the collection of taxes, seizing the property of debtors, keeping the gaol, hanging criminals and even command of military force.

The office of Sheriff in Poole was created on 23 June 1568 by the Great Charter of Queen Elizabeth I, which made Poole a County Corporate, in deed and name, distinct and separate from the County of Dorset. Poole was the only town given this honour by the Queen. This Great Charter virtually ended any control over Poole by the Lord of the Manor. The Charter allowed the town to choose its own Mayor, Sheriff, Justices of the Peace, Recorder and Coroner. Poole was only one of 19 towns that had the right to elect a Sheriff. Today there are only 15 Sheriffs in the whole of England and Wales.

The duties and responsibilities of the Sheriff today are not as onerous as in the past. The title of Sheriff became purely honorary as a result of the Local Government Act 1972, which reorganised Local Government from 1974 onwards. Poole, at this time, asked if it could keep its “Borough” status and retain its historic titles and privileges within the district of Poole. This was granted and the “Charter of Queen Elizabeth II” was granted on 1 April 1974, including the honorary title of Sheriff. At the Annual Council meeting each year, the Sheriff is presented with a key, symbolically representing the past duty as Keeper of the Town Gaol, and he/she is also given a staff or wand surmounted with a crown, signifying the former connection with the Monarch. The chain of office dates from the 1880’s and has been gradually built up to its present length of 37 links. It is believed that Poole is unique in that the two charters of Queen Elizabeth I and Queen Elizabeth II gave Poole the right to have a Sheriff. The Roll of Honour goes back to 1568 and is shown on the plaques in the Cattistock Room.

Today the Sheriff’s role is almost entirely ceremonial, acting as a support to the Mayor and Deputy Mayor when carrying out their civic duties and responsibilities. The Sheriff will not attend any engagements/functions alone, unless for the sole purpose of talking about the office of Sheriff.

The Coat of Arms

The first Coat of Arms was a confirmation by Clarenceux, King at Arms, in approximately 1563. It dated back to a seal of the late 1300s and so predated the setting up of the College of Heralds in 1484 and also the order of King Henry V in 1417, which forbade the bearing of arms without authority from the Crown. It was in 1948 that a written description of the Arms was confirmed by the College of Arms; clarifying the many variations in the colouring of the Blazon, authorising the Crest and incorporating a mermaid which had been used without authority for about 200 years.

The wavy bars (black and gold) typified water and the dolphins “the king of the sea”, just as the lion represents “king of the beasts”. The dolphin reminds us of past and present customs i.e.. Maritime activity.

The three scallop shells derive from the emblem of St James and remind us that St James is the Patron Saint of the Parish Church, Old Town Poole. The scallop shell was the badge of the pilgrim and crusader. On the Poole Coat of Arms it may be an allusion to William Longspee, Lord of the Manor, who was a gallant knight and crusader who gave Poole its first Charter in 1248. The pellet (or ogress) in the mermaid's left hand may represent a canon ball and in the right a cable and anchor which calls to mind Poole's maritime past.

The present Coat of Arms now has two supporters. This addition was granted by the College of Arms in 1976 and described in Heraldic terms as follows: “on the Dexter a lion holding a sword erect proper and on the Sinister a dragon supporting an oar argent upon a compartment per pale a grassy mound proper and water barry wavy azure and argent”. (Dexter means right, Sinister left; the custom of Heraldry is to speak out from the page and thus the Sinister supporter appears not on the left, but on the right, as one looks at the Coat of Arms). The supporters added to the Arms was a gift to the town by Lord Murton of Lindisfarne, the then Rt Hon Oscar Murton OBE TD JP MP, Deputy Speaker of the House of Commons, to commemorate his period of service as a Councillor and MP for Poole from 1964.

The motto – “Ad Morem Ville De Poole” means “According to the Custom of the Town of Poole”.

Civic team - Contacts

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DRAFT



POOLE CHARTER TRUSTEES 2022/23

Internal Audit

Author:	Ellis White, Auditor Ruth Hodges, Audit Manager (Deputy CIA)
Version:	Final
Date:	June 2023
Distribution:	Richard Jones, Head of Democratic Services Neil Fraser, Deputy Head of Democratic Services Matthew Filmer, Responsible Financial Officer Susan Zeiss, Director of Law and Governance Adam Richens, Director of Finance Ian O'Donnell, Corporate Director for Resources Graham Farrant, Honorary Clerk to the Charter Trustees Poole Charter Trustees Simon Milne, Audit Manager (Deputy CIA) Nigel Stannard, Head of Audit & Management Assurance

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A. Executive Summary

The control framework is the system of risk management, internal control and governance put in place by management to ensure that objectives are achieved, waste and inefficiency is minimised and to prevent and detect fraud and corruption.

The objectives of the audit were to provide assurance that the control framework is appropriate and that the controls and processes are operating effectively in the Bournemouth Charter Trustees as outlined in the Annual Governance & Accountability Return (AGAR) 2022/23 for the internal control objectives detailed on the following page.

For the avoidance of doubt, reference in this paper to Charter Trustee is to be interpreted as reference to the Charter Trustee body.

Ten recommendations were made in the 2021/22 audit report, the current status of these recommendations is shown in the table below:

	High	Medium	Low	Total
Implemented	1	2	3	6
Not Implemented		4		4
Total	1	6	3	10

Where weaknesses in the control framework are identified, recommendations have been made for improvement and are detailed in Section B of this report.

We undertake our work on a risk and sample basis in line with Public Sector Internal Audit Standards and as such we do not test all internal controls nor identify all areas of control weakness, fraud or irregularity, however, any issues identified during the course of our work are reported to management.

Audit Opinions:

Substantial Assurance

Controls were in place for the full financial year and were operating consistently and effectively. There is a sound control framework which is designed to achieve the service objectives, with key controls being consistently applied.

Reasonable Assurance

Controls were in place for the full financial year and were generally operating effectively. Whilst there is basically a sound control framework, there are some weaknesses which may put service objectives at risk.

Partial Assurance

Controls were only operating effectively for part of the financial year. There are weaknesses in the control framework which are putting service objectives at risk.

Minimal Assurance

Controls were not operating during the financial year. The control framework is generally poor as such service objectives are at significant risk.

AGAR Internal Control Objective	2022/23 Internal Audit Opinion on the operation of the control framework throughout the financial year	2022/23 AGAR opinion	2022/23 recommendations made
Appropriate accounting records have been properly kept throughout the year.	Substantial	Yes	None
This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	Reasonable	Yes	3 Medium, 1 Low
This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Substantial	Yes	1 Low
The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Reasonable	Yes	1 Medium, 1 Low
Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	Substantial	Yes	None
Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	N/A	Not covered	N/A
Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied	Substantial	Yes	None
Asset and investment registers were complete and accurate and properly maintained.	Substantial	Yes	1 Low
Periodic bank account reconciliations were properly carried out during the year.	Reasonable	Yes	1 Medium
Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	N/A	Not Covered	N/A
If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	N/A	Not Covered	N/A
The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation	Reasonable	Yes	1 Medium
The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	Substantial	Yes	None
The authority complied with the publication requirements for the prior year AGAR.	Substantial	Yes	None
Trust funds (including charitable) - the Council met its responsibilities as a trustee. Trust funds (including charitable) - the Council met its responsibilities as a trustee	N/A	Not Covered	N/A
Internal Control Objectives outside the AGAR requirements			
Other issues – Consideration of Service Level Agreement			1 Low
Total recommendations			11 6 Medium, 5 Low

Summary of Findings:	
High Priority	
None to report.	
Medium Priority	
<p><u>Charter Trustee Remit</u>: The remit of Charter Trustees with regard to new activities is not clear (R1).</p> <p><u>Value for Money</u>: Financial Regulations does not detail how to evaluate estimates or quotes (R3); Reasons for not obtaining quotes or estimates not documented (R4).</p> <p><u>Reserves</u>: There are high levels of reserves (R6).</p> <p><u>Annual Governance and Accountability Return</u>: The cash and short-term investments value appears to have been mis-stated (R9).</p> <p><u>Publication Scheme</u>: Not all required items are published (R10).</p>	
Low Priority	
<p><u>Scheme of Delegation</u>: is not clearly published on the Charter Trustees website (R2).</p> <p><u>Insurance</u>: Excess levels may not be suitable (R5).</p> <p><u>Budget Monitoring – Recharges</u>: P-card expenditure and expenses are not included in in-year budget reports (R7).</p> <p><u>Asset verification checks</u>: Not all items were included in verification check (R8).</p> <p><u>Service Level Agreement</u>: Not in place (R11).</p>	

Recommendation Priority Ratings:	
High Priority	<p>High Priority recommendations have actual / potential critical implications for the achievement of the Charter Trustee's objectives and/or a major effect on delivery. Agreed actions should be urgently implemented by the Charter Trustee and the associated risk(s) added to the Charter Trustee Risk Register. Recommendations will be followed-up by Internal Audit as part of the next audit review.</p>
Medium Priority	<p>Medium Priority recommendations have actual / potential significant implications for the achievement of the Charter Trustee's objectives and/or a significant effect on delivery. Agreed actions should be implemented by the Charter Trustee and formal consideration should be given to adding the associated risk(s) to the Charter Trustee Risk Register. Recommendations will be followed-up by Internal Audit as part of the next audit review.</p>
Low Priority	<p>Low Priority recommendations have actual / potential minor implications for achievement of the Charter Trustee's objectives and/or a minor effect on delivery. Recommendations will be followed-up by Internal Audit as part of the next audit review.</p>

B. Findings & Recommendations

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
1.	Appropriate accounting records have been properly kept throughout the year					Substantial
The Charter Trustees use a separate ledger on the BCP Council's financial management system, Oracle Fusion. Balances have been rolled forward correctly.						
2.	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for					Reasonable
R1	Charter Trustee remit <u>2021/22 Internal Audit Report:</u> Issue: The Charter Trustee handbook states that “The Trust ensures the continuation of the civic, historic and ceremonial traditions of the former Borough...”, however it is unclear whether this allows for the Charter Trustees to support any new activities. Risk: The Charter Trustees are not operating within their remit. <u>2022/23 Update</u> - it is understood that this is intended to be complete in June 2023 committee meeting.	<i>The previous 2021/22 recommendation is reiterated:</i> The scope of operation of the Charter Trustees will be clarified within the Handbook.	Medium	The Charter Handbook is currently under review, and revisions to the Handbook will be submitted for consideration at the June 2023 meeting.	Neil Fraser	26/06/23
R2	Scheme of Delegation Issue: The Scheme of Delegation is not clearly published on the Charter Trustee website Risk: Decisions are being made outside of the Scheme of Delegation	The Charter Trustees Scheme of Delegation is published on the Charter Trustees website.	Low	The Charter Trustees Scheme of Delegation will be published on the Charter Trustees website.	Neil Fraser	01/07/23

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
R3 & R4 36	<p>Value for money</p> <p>Issue:</p> <p><u>2021/22 Internal Audit Report:</u></p> <p>The Charter Trustee Financial Regulations state that all expenditure above £100 should have three quotes or estimates. However, there is no process detailed for which estimate or quote should be selected to demonstrate best value for money.</p> <p><u>2022/23 Internal Audit Report:</u></p> <p>Financial Regulation has not been updated to include a process detailed for which estimate or quote should be selected to demonstrate best value for money.</p> <p>In addition, for some expenditure 3 quotes or estimated had not been obtained due to specialist services being required. Whilst these appeared reasonable there was no documented explanations.</p> <p>Risk: The Charter Trustees are not obtaining value for money.</p>	<p><i>The previous 2021/22 recommendation is reiterated:</i></p> <p>Financial Regulations will be amended to include a process to evaluate quotes or estimates in order to demonstrate that the best value for money is obtained.</p> <p>A further recommendation for 2022/23 has been made:</p> <p>In instances where 3 quotes or estimates are not obtained on expenditure, this should be documented with reasonable explanations.</p>	Medium	We will look to update the financial regulations to set out the process and to ensure decisions are documented.	Matthew Filmer	01/09/23
3.	The Trustee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these				Substantial	
R5	<p>Insurance</p> <p>Issue: Mayoral assets are insured under the BCP Council 'All Risks' and Fine Art policy, however, the excess level may not be suitable for the Charter Trustees.</p> <p>Risk: Due to excess levels, insurance may not cover loss or damage to mayoral assets and this may need to be covered from reserves.</p>	Charter Trustees need to consider whether the BCP Policy and excess levels are appropriate for their needs.	Low	Still under review but hope will be resolved after the tender at the Council as completed.	Matthew Filmer	01/09/23

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
4.	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate				Reasonable	
R6	<p>Reserves</p> <p>Issue:</p> <p><u>2021/22 Internal Audit Report:</u></p> <p>The Charter Trustees currently have a high level of reserves, significantly higher than the 20% recommended by the Responsible Finance Officer. Meetings have been held to agree a way to manage the reserves, however no strategy to do so is in place as at the time of the audit.</p> <p><u>2022/23 Update:</u></p> <p>During the 2022/23 year reserves decreased from 88% to 46% however, this is still above the 20% recommended by the Responsible Finance Officer.</p> <p>Risk: The Charter Trustees may be levying a higher precept than required.</p>	<p><i>The previous 2021/22 recommendation is reiterated:</i></p> <p>A reserves strategy, including links to precept, will be put in place to manage reserves whilst staying in line with the purpose and scope of the Charter Trustees.</p>	Medium	Agreed following the outturn 2022/23 the need for this is again reinforced.	Neil Fraser / Matthew Filmer	01/09/23
R7	<p>Budget Monitoring – Recharges</p> <p>Issue: Periodic budget reports are presented to Charter Trustees during the year however, these do not include P-Card expenditure or expenses claimed via Payroll, which are not recharged until year end.</p> <p>Risk: Budget reports do not provide an accurate reflection of the budget, which may result in overspend.</p>	<p>In year budget reports should include all items of expenditure.</p>	Low	Agreed, the items in question were very small however the new finance system will avoid this reoccurring.	Matthew Filmer	01/04/23
5.	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for				Substantial	
The only income received by the Charter Trustees during 2022/23 has been the annual precept other than miscellaneous refunds/ reimbursements, which has been received by the Charter Trustees.						

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
6.	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for				N/A	
The Trustees themselves do not have petty cash floats nor do any of the staff appointed by the Council to work on the Trustees. The Council staff have access to payment cards which are included in the expenditure section above.						
7.	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied				Substantial	
Trustees do not receive allowances for their role on the Charter Trusts. BCP Council's payroll system is subject to periodic review by Internal Audit.						
8.	Asset and investments registers were complete and accurate and properly maintained				Substantial	
R8 38	Asset verification checks Issue: Following the High recommendation made last year to carry out an asset verification check, this was undertaken on 05/01/2023. The asset register was updated prior to this when assets were moved to their current location. However, this updated version was not used in the verification check meaning that 22 items, which appeared to be low value, had not been checked. Risk: Assets have been misappropriated.	An asset verification exercise should be carried out on the 22 items not included in the previous check.	Low	An asset verification exercise will be carried out on the 22 items not included in the previous check.	Neil Fraser	17/10/23
9.	Periodic bank account reconciliations were properly carried out during the year				Reasonable	
R9	Annual Governance and Accountability Return Issue: The total value of cash and short-term investments appears to have been mis-stated in line 8 of the Accounting Statements 2021/22 of the Annual Governance and Accountability Return (AGAR). The reserves figure has been included rather than the bank balance figure. Risk: The Accounting Statement are not accurate	The 2022/23 AGAR Return should include the bank balance figure as per the Governance and Accountability for Smaller Authorities in England guidance.	Medium	Agreed oversight in completing the return has been corrected in 22/23 AGAR	Matthew Filmer	01/4/23

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
10.	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded				N/A	
Formal financial statements are only produced at year end, and these are considered by the external auditor as part of their annual audit process. Consideration was given to related issues in section 1, 4 and 9 in this report.						
11.	If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt				N/A	
The Trustees did not certify themselves as exempt from a limited assurance review and therefore is not applicable.						
12.	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation				Reasonable	
R10 39	<p>Publication Scheme</p> <p>Issue: Whilst the Charter Trustees are not covered by the transparency code, they are still subject to the requirements of the Freedom of Information Act. This requires every public authority to have a publication scheme and publish information accordingly.</p> <p>The Trustees appear to be largely complying with this although a couple of gaps were identified, for example, expenditure over £100 and regalia asset list.</p> <p>Risk: Not complying with the Freedom of Information Act</p>	<p>To do an assessment against the Freedom of Information Act document for Charter Trustees and ensure all relevant document are published.</p> <p>Definition Document - Charter Trustees (ico.org.uk)</p>	Medium	An assessment against the Freedom of Information Act document for Charter Trustees will be carried out, and all relevant documents will be published.	Neil Fraser	17/10/23
13.	The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations				Substantial	
The Trustees have notices on the relevant section of the BCP Council website advertising the public's right to inspect the accounts for the 2021/22 accounting statements.						
14.	The authority complied with the publication requirements for the prior year AGAR				Substantial	
All publication requirements have been complied with as published on the relevant parts of the BCP website.						
15.	Trust funds (including charitable) – The council met its responsibilities as a trustee				N/A	

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
BCP Council is not one of the Charter Trustees but supports the Trusts in several ways.						
16.	Other Issues - Consideration of Service Level Agreement					
R11	<p>Service Level Agreement</p> <p><u>2021/22 Internal Audit Report:</u></p> <p>Issue: There is still no Service Level Agreement in place between the Charter Trustees and BCP Council. This recommendation was raised in 2020/21 and work to draft Service Level Agreements has been undertaken, but this has not been finalised as at the time of the audit.</p> <p>Risk: There is no clear separation between the Council and the Charter Trustees, which in turn may compound issues such as obtaining insurance arrangements.</p> <p>BCP Council Risk: <i>The Council is subsidising the Charter Trustees</i></p>	<p><i>The previous 2021/22 recommendation is reiterated:</i></p> <p>Service Level Agreements or equivalents will be put in place between the Council and the Trustees to formally define their relationship and to set out what is being provided by the Council.</p>	Low	<p>Service Level Agreements or equivalents will be put in place between the Council and the Trustees to formally define their relationship and to set out what is being provided by the Council.</p> <p>There are draft SLAs which have been prepared. Further work is required to agree with relevant service areas prior to sign off.</p>	Neil Fraser	17/10/23

THE CHARTER TRUSTEES FOR POOLE



Report subject	Budget Outturn Report 2022-23
Meeting date	26 June 2023
Status	Public Report
Executive summary	The Charter Trustees of Poole have underspent against their budgets by creating a surplus of £15,367. The surplus has been added to the opening reserves position of £118,754 to give total reserves carried forward of £134,121 as at March 2023.
Recommendations	<p>It is RECOMMENDED that:</p> <p>The Charter Trustees note the budget outturn position for 2022/23.</p>
Reason for recommendations	To inform the Charter Trustees of the budget outturn position for 2022/23 financial year.
Report Authors	Matthew Filmer, Responsible Finance Officer
Classification	For Recommendation

Background

1. In accordance with the Accounts and Audit Regulations 2015, the Charter Trustees are required to approve the Annual Governance and Accountability Return (AGAR) 2022/23 by 30 June 2023. The AGAR contains a summarised accounting statement that complies with statutory requirements. This report provides the Charter Trustees with a detailed analysis of the budget outturn position in order to facilitate the approval of the AGAR that is on the agenda elsewhere today.

Budget outturn position 2022/23

2. The Charter Trustees of Poole approved the 2022/23 budget at their meeting of 26 January 2022. Total expenditure of £137,833 was approved.

3. Budget monitoring reports during the 2022/23 financial year informed the Charter Trustees that the budget would be underspent across civic budget headings due to the planned spend being lower than originally envisaged in the budget. The position reported in January 2023 was a forecast underspend of £10,165. The final outturn position for the financial year is a surplus of £15,367.
4. Appendix A provides the detail of the expenditure incurred during 2022/23 against the detailed budget headings. The total spend of £113,676 shown in this detailed expenditure analysis reconciles to the statutory summary accounting statements that the Charter Trustees are asked to approve elsewhere on the agenda today. The summary accounting statements form part of the Annual Governance and Accountability Return 2022/23.
5. In the main the Charter Trustees expenditure is fixed recharges from BCP Council such as staff, accountancy support and internal audit. The underspend is on budgets where there are variables such as the decision from the mayor to hold a civic service. It is the view of the responsible finance officer that budgets for 2024/25 are reduced to avoid the continued rise in reserves and events are supported from reserves for a period.

Reserves

6. As a result of the in-year underspend, the Charter Trustees will carry forward reserves of £134,121 into the 2023/24 financial year. The reserves position is summarised in Figure 1 below:

Figure 1: Reserves Position 31 March 2023

	2022/23 Actual	2023/24 Budget
Opening Balance 1 April	(118,754)	(134,121)
Movement in Year	(15,367)	24,367
Closing Balance 31 March	(134,121)	(109,754)

7. The Charter Trustees reserves in comparison to the 2023/24 precept of £126,084 is forecast to be 87% of the precept by 31 March 2024.
8. The 2023/24 budget report recommended reserve levels of 20% of the precept, which would equate to circa £25,000. This level is thought prudent to cover unforeseen expenditure because of the nature of the Charter Trustee budget where 62% of expenditure is on an agreed recharge basis with BCP Council and so not subject to volatility (for example salary costs and support costs).

Summary of financial implications

9. As detailed in this report.

Summary of legal implications

10. None

Summary of human resources implications

11. None

Summary of sustainability impact

12. None

Summary of public health implications

13. None

Summary of equality implications

14. None

Summary of risk assessment

15. This report set out the level of reserve at the disposal of the Charter Trustees and defines the minimum prudent balance to cover unforeseen expenditure.

Background papers

Charter Trustee Budget 2022/23 – Published works, Charter Trustees of Bournemouth meeting 22 January 2022.

Appendices

Appendix A – Budget outturn position 2022/23.

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The Charter Trustees of Poole - Outturn 2022/23



Description of expenditure and income	2022/23 Budget	2022/23 Actuals
Expenditure		
Civic Budget		
Hospitality	10,000	1,481
Civic Regalia	3,000	1,782
Travel and Subsistence	100	0
Training & Conferences	1,000	0
Out of Pocket Expenses	1,500	0
Photography	200	0
Flowers	500	330
Civic Events		
Mayor-Making	1,500	0
Remembrance Sunday Parade & Service	4,500	3,046
Broadstone Remembrance Parade & Service	1,500	1,500
Civic Service	2,000	0
Civic Awards	1,500	0
War Commemorations	1,500	0
Special Anniverserial Events	500	0
Other Events - Contingency	500	0
Other Events - Beacon Lighting	0	4,845
Twinning	1,500	1,500
Premises		
Room & Premises rental	15,450	10,727
Staffing Recharges		
Salaries, LGPS Pensions & National Insurance	78,843	78,843
Casual Staff	0	0
Administration and Running Costs		
Postage	100	14
Printing & Photocopying	50	0
Stationery	150	54
Subscriptions - Organisations	160	150
Supplies and Services		
Uniform and Clothing	300	0
Insurance	600	600
External Auditors	400	400
Internal audit	1,300	1,300
Accountancy	3,580	3,580
IT Provision	1,500	1,500
Telephone	200	0
Laundry (dry-cleaning of Parlour laundry, uniforms, robes)	200	8
Transport		
Use of Vehicles	2,000	2,000
Fuel	1,200	17
Vehicle Hire	500	0
Vehicle Maintenance & Repairs	0	0
Total Expenditure	137,833	113,676
Income & Reserves		
Council Tax Precept	(124,173)	(124,173)
Investment Income	(150)	(4,712)
Contribution to / (from) Reserves	(13,510)	15,367
Misc Income	0	(158)
Total Income & Reserves	(137,833)	(113,676)
Net Position	0	0
Opening Balance	(118,754)	(118,754)
In year movement	13,510	(15,367)
Closing Balance	(105,244)	(134,121)

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Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2022/23

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>			
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>			

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY