

Notice of The Charter Trustees for Poole

Date: Wednesday, 25 June 2025 at 6.00 pm

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



Membership:

Mayor:

Cllr M Howell

Deputy Mayor:

Cllr P Miles

Sheriff:

Cllr K Rampton

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 J Clements

Cllr P Cooper
Cllr D d'Orton-Gibson
Cllr M Earl
Cllr M Gillett
Cllr C Goodall
Cllr A Hadley
Cllr E Harman
Cllr B Hitchcock
Cllr M Le Poidevin
Cllr S Mackrow
Cllr R Pattinson-West

Cllr C Matthews
Cllr S Moore
Cllr Dr F Rice
Cllr P Sidaway
Cllr P Slade
Cllr V Slade
Cllr T Trent
Cllr O Walters
Cllr C Weight
Cllr G Wright

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?MIId=6381>

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

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

17 June 2025

**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
(janie.berry@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

5 - 16

To confirm the minutes of the meeting held on 29 January and 13 May 2025 and to consider any matters arising.

4. Charter Mayor's Communications

The Charter Mayor will update Trustees on their recent activities and any associated issues.

5. Report of the Poole Civic Working Group

17 - 44

This report summarises the issues discussed at the Civic Working Group meetings held since the last Charter Trustee meeting and seeks support for any recommendations arising.

6. Audit Report 2024-25

45 - 62

The Charter Trustees are asked to consider and approve the outcome of the internal audit report and the management responses to the recommendations.

7. Budget Outturn & AGAR Return 2024/25

63 - 74

The Charter Trustees of Poole have underspent against their budget by £28,769. The use of reserves to support the budget was £38,500 rather than the budgeted £67,269. This gives a total reserve carried forward of £98,269 as at March 2025.

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.

This page is intentionally left blank

THE CHARTER TRUSTEES FOR POOLE

Minutes of the Meeting held on 29 January 2025 at 6.00 pm

Present:-

Cllr P Miles – Mayor

Present: Cllr M Howell (Sheriff), Cllr M Andrews, Cllr J Beesley,
Cllr P Broadhead, Cllr D Brown, Cllr R Burton, Cllr P Cooper,
Cllr D d'Orton-Gibson, Cllr M Earl, Cllr C Goodall, Cllr A Hadley,
Cllr E Harman, Cllr B Hitchcock, Cllr M Le Poidevin, Cllr S Mackrow,
Cllr S Moore, Cllr K Rampton, Cllr Dr F Rice, Cllr P Slade,
Cllr T Trent, Cllr C Weight and Cllr G Wright

24. Apologies

Apologies for absence were received from Councillors: Julie Bagwell, Judes Butt, Jo Clements, John Challinor, Peter Sidaway, Vikki Slade and Oliver Walters.

25. Declarations of Interests

None.

26. Confirmation of Minutes and matters arising

RESOLVED: That the minutes of the meeting held on 18 July 2024 be approved as a correct record.

Voting: Unanimous.

27. Charter Mayor's Communications

The Mayor reported the deaths of former Poole Borough Council Cllr Ray Parish and former Mayor and Sheriff of Poole, former Cllr Ron Parker. Trustees were upstanding for a moment of silence.

The Mayor updated Trustees on his activities since the last meeting, including school visits, including special schools. The Mayor highlighted the importance of the office of Mayor and the support for the Mayor in the local community.

The Mayor requested that Mayoral Boards were overdue to be updated and requested that this be looked into.

28. Report of the Poole Civic Working Group

The Sheriff and Chair of the Poole Civic Working Group, Cllr Mark Howell, introduced the report and moved the recommendations therein.

In support of the recommendations, it was highlighted that as a result of the advice received from the King's Counsel (KC), the Charter Trustees' remit was limited to:

- Appointing a Mayor, Deputy Mayor and Sheriff;
- Ensuring the safe custody of the Charter of Incorporation; and
- Acquiring, holding, administering, maintaining and improving historic property of a ceremonial nature.

It was confirmed that the Charter Trustees were only able to fund events that supported this remit.

The Standing Orders had therefore been reviewed for amendment to reflect this more limited remit, though as part of the review additional changes were recommended, including:

- Addition of explicit permission to appoint support from outside of the Council;
- Addition of the option to appoint a Ceremonial Advisor to advise on ceremonial matters and also engage with the community.

The Sheriff updated Trustees on accommodation and the previously discussed Mayor's Parlour at the Guildhall. Trustees were advised that work following the resolution passed at the Council meeting on 15 October 2024 was still underway and a further update would follow once completed.

Concerns over support to the Charter Trustees had been raised and officers were currently drafting a Service Level Agreement which would allow for Trustees to agree the support to be provided.

Some Trustees remarked that under the new remit the Charter Trustees would be unable to offer grants such as those previously given to the Twinning Association and Society of Poole and suggested this was a compelling argument for the Community Governance Review that was currently underway.

Other Trustees suggested that considering that the lifespan of the CT could be limited as a result of the Community Governance Review, Trustees should be cautious regarding time and costs of undertaking any legal challenge to the KC advice.

The Sheriff suggested that support for events would be reviewed on a case-by-case basis taking into account of what other Charter Trustees were doing.

In response, officers advised that they were required to advise on what was lawful, and other Charter Trustees elsewhere in the country could be undertaking actions that were unlawful. While the Civic Team was absolutely dedicated in supporting the Mayoralty and the Trustees, caution

would need to be exercised to ensure Trustees were not seeking expenditure that was deemed to be unlawful.

Trustees queried the consequences of a challenge on expenditure. Officers suggested that any challenge could result in reputational damage due to unlawful expenditure paid for by the residents of Poole.

Trustees queried whether BCP Council could empower the Charter Trustees to carry out events on its behalf. In response, Trustees were advised that the proposed Standing Orders section 1(a) set out the right for the Charter Trustees to “carry out any business permitted by law.” The CWG would therefore review events as required and negotiate with officers on how to deliver them. For example, the Beating of the Sea Bounds had been agreed as permissible under the new remit.

Some Trustees suggested that contrary to the KC advice, twinning should be a matter for the Charter Trustees. The Sheriff advised that the KC advice on twinning had been accepted, though Trustees would hold BCP Council to its twinning support obligations.

The reason for the proposed removal of ‘Charter’ from ‘Charter Mayor’ in the Standing Orders was queried. In response, it was confirmed that ‘Charter’ was proposed to be removed to clarify the role of the Mayor, though this could be reverted if Trustees were minded to do so. Trustees agreed to remove the word ‘charter’ as proposed.

Trustees sought clarity on the updating of the Mayoral Boards, as previously referred to by the Mayor. Officers agreed that the Boards would be reviewed for updating.

Some Trustees suggested that the full KC advice should be shared with all Trustees. The Sheriff advised that the CWG was initially refused sight of the KC advice, which was subsequently shared with all members of the CWG. The CWG had also refused to pay for the KC advice, as Trustees had not commissioned it, and the budget set out in agenda item 6 reflected that BCP Council was now paying for this.

Officers advised that the KC advice was BCP Council’s advice and was protected by legal privilege.

Trustees suggested that the proposed Order of Precedence should remove reference to Aldermen, as creation of Aldermen was not a Trustee function, and to add ‘freewoman’ alongside ‘freeman’ (or make the wording non-binary).

It was agreed that Aldermen would be removed, and that officers would review the legislation to ensure inclusion of the correct wording as permitted by regulations.

RESOLVED that:

Following acceptance of legal advice regarding the remit of the Charter Trustees, and subsequent review of the Standing Orders, that the proposed amendments to the Standing orders be approved subject to the removal of the reference to Aldermen from the Order of Procession and the inclusion of appropriate wording regarding freemen and freewomen.

Voting: Unanimous.

ACTION: Officers to review Mayoral Boards for updating.

(Councillor Trent left 18:49)

29. Budget and Precept for 2025/26

Matt Filmer, Responsible Financial Officer (RFO), introduced the report, highlighting that The Charter Trustees were required to set the budget for 2025/26 and any subsequent precept for submission to BCP Council by 31 January 2025.

The RFO highlighted:

- An underspend of £21,002 for 2024/25, as BCP Council had now agreed to pay for the King's Counsel (KC) advice;
- The in-year position had resulted in carrying forward reserves of £90,502.
- Two meetings of the CWG had been held which had afforded Trustees the opportunity to review and shape the budget for 2025/26.
- Budget lines removed included the Remembrance events, Civic awards and grant funding in line with the revised CT remit following acceptance of the KC advice;
- The budget for hospitality had increased due to an expectation of increased regalia talks and other such events;
- Increased Communication budget at the request of the CWG to further help promotion of the Mayoralty;
- Overall staffing costs had reduced despite an increase in recharges for insurance, IT, accountancy, and internal audit services;
- It was proposed to draw-down £65,065 in 2025/26 to support the budget;
- The Council Tax base had grown following an increased number of Band D properties and introduction of the second home premium, allowing for the recommendation that the Band D precept to be frozen at £2.14 per annum.

It was recommended that the proposed budget 2025/26 as set out in Appendix A be approved; and that the council tax requirement and precept of £132,324 be approved.

Trustees welcomed the freezing of the precept in light of the ongoing cost-of-living crisis etc.

Trustees queried the planned use of the increased budget for Communications. The Sheriff confirmed that the CWG had not yet developed a work plan and was still reviewing whether to engage Council services or go elsewhere. The budget figure had been proposed to avoid having to dip into reserves once a plan was decided.

RESOLVED that

(a) The proposed budget for 2025/26 as set out in Appendix A be approved; and

(b) The council tax requirement and precept of £132,324 be approved

Voting: Unanimous/Nem.

30. Review of the Risk Register - Poole

Neil Fraser, Deputy Head of Democratic Services, presented the report which provided Charter Trustees with the opportunity to review the Risk Register attached as Appendix 1 to the report, taking account of updates to existing risks and any new and emerging risks.

Trustees were advised that following a recommendation by the Council's Audit team, the Register had been changed to the Audit Team's preferred format.

All categories from the previously reviewed Register remained present, with the addition of an identified Risk regarding the drafting of a Service Level Agreement (SLA) for the provision of support between BCP Council and the Charter Trustees. The SLA was currently being drafted for proposed adoption at a future CT meeting.

It was recommended that Trustees review and approve the Risk Register.

Trustees referred to the storage of civic regalia and requested confirmation that concerns previously reported had been addressed. Officers confirmed that the concerns raised had been addressed, and it was suggested that Councillor Rampton be invited to view the new storage arrangements.

Trustees suggested that the gross score for risks relating to storage of regalia should be increased via expansion of the risk criteria to include 'social', 'reputational', 'political' etc. Trustees also requested that the Risk Register be reviewed for additional risks relating to climate change, such as extreme heat, flooding etc.

Trustees requested that regalia should be displayed where possible and that appropriate measures be put in place to allow members of the public to handle such items safely. In response, officers advised that the team was in conversation with Poole Museum regarding the display of regalia and the holding of regalia events, and that officers were taking advice from professionals regarding the handling and storage of assets.

Trustees suggested that reserves should be used for securing appropriate and/or custom storage for high value items, though many items could be disposed of. Officers advised that disposal of assets should be reviewed after the Community Governance Review as, if new council was established, assets would be transferred to that new council who could then review which assets they wished to keep.

RESOLVED that: -

The risk register, as attached at Appendix 1 to the report, be approved subject to proposed review and revisions relating to:

- 1. Risk criteria and scoring of risks relating to the storage of regalia, and**
- 2. Climate change.**

Voting: Unanimous/Nem. Con.

ACTION: Invite Councillor Rampton to view the storage of civic regalia.

31. Nominations for the appointment to the office of Sheriff of Poole 2025/2026 and subsequent Mayor of Poole 2026/2027.

Neil Fraser, Deputy Head of Democratic Services, presented the report, confirming that following a request to Charter Trustees for nominations to the position of Sheriff of Poole 2025/2026 and subsequent Mayor of Poole 2026/2027, two nominations had been received. Following a secret ballot, Cllr Karen Rampton was confirmed as Sheriff elect for 2025/2026 and subsequent Mayor of Poole for 2026/2027.

Cllr Rampton, Sheriff elect, thanked Trustees for their support and the Mayor for his service. Cllr Rampton announced she was delighted to be Sheriff elect and was looking forward to fulfilling and upholding traditions of the role. Trustees congratulated Cllr Rampton on her appointment.

Richard Jones, Head of Democratic Services, provided Trustees with an update on the Community Governance Review currently underway, and its implications to the Charter Trustees.

Trustees were advised that, in the event that a new town council was established for the whole or a part of the former Borough of Poole, elections would be held in May 2026. As a result, if the current Sheriff elect did not stand for election, or was not elected, they would not progress to be Mayor. However, should the Charter Trustees co-exist with a new parish council, they would still cover the whole of Poole, and Cllr Rampton would continue to be Mayor, as one of two Mayors.

Trustees sought clarity on previous advice that, at the conclusion of the CGR, the Charter Trustees would retain authority over any unparished areas only. In response, it was confirmed that new advice had been received which suggested that if the outcome of the CGR was that there

remained unparished areas of Poole, the Charter Trustees would retain authority over the whole of the Poole area.

The meeting ended at 7.27 pm

MAYOR

This page is intentionally left blank

THE CHARTER TRUSTEES FOR POOLE

Minutes of the Meeting held on 13 May 2025 at 6.00 pm

Present:-

Cllr P Miles – Mayor

Cllr Jo Clements – Deputy Mayor

Present: Cllr M Howell (Sheriff), Cllr S Aitkenhead, Cllr M Andrews, Cllr J Beesley, Cllr P Broadhead, Cllr D Brown, Cllr R Burton, Cllr J J Butt, Cllr D d'Orton-Gibson, Cllr M Gillett, Cllr C Goodall, Cllr A Hadley, Cllr E Harman, Cllr B Hitchcock, Cllr M Le Poidevin, Cllr S Mackrow, Cllr R Pattinson-West, Cllr C Matthews, Cllr S Moore, Cllr K Rampton, Cllr Dr F Rice, Cllr P Slade, Cllr V Slade, Cllr T Trent, Cllr O Walters, Cllr C Weight and Cllr G Wright

1. Apologies

Apologies for absence were received from Councillors Julie Bagwell, John Challinor, Adrian Chapmanlaw, Peter Cooper, Millie Earl and Peter Sidaway.

2. Declarations of Interests

None.

3. Mayor's Communications

The Mayor reflected on his Mayoral year and in doing so thanked the Charter Trustees, his companion Katie and daughter Iris, the Sheriff and Deputy Mayor and the Civic team for their support.

The Mayor highlighted his efforts throughout his Mayoral term to raise the profile of the Mayoralty, and activities of note included the D-Day 80th Anniversary commemorative events (with thanks to the Poole Harbourmaster), the Beating of the Sea Bounds, various events at the Lighthouse, regalia talks, a trip to Cherbourg for VE Day 80th Anniversary celebrations, and regular visits to older residents, nursing homes and schools.

The Mayor highlighted the importance of continuing and increasing support to veterans, community and volunteer groups, as well as focussing on children, confirming his admiration for those who supported and cared for children with significant and complex needs, as well as teachers, volunteers, and the children themselves.

The Mayor concluded by wishing his successor success in the year ahead.

4. Election of Mayor

Councillor Pete Miles proposed Councillor Mark Howell for Mayor of Poole for the municipal year 2025/26. This was seconded by Councillor Tony Trent, put to the vote and unanimously agreed.

RESOLVED: That Councillor Mark Howell be elected Mayor of Poole for 2025/26.

Voting: Unanimous.

5. Election of Deputy Mayor

Councillor Brian Hitchcock proposed Councillor Pete Miles for Deputy Mayor of Poole for the municipal year 2025/26. This was seconded by Councillor Felicity Rice, put to the vote and unanimously agreed.

RESOLVED: That Councillor Pete Miles be elected Deputy Mayor of Poole for 2025/26.

The Deputy Mayor confirmed Katie Cousins as Deputy Mayoress for 2025/26.

Voting: Unanimous.

6. Election of the Sheriff of Poole

Councillor Phillip Broadhead proposed Councillor Karen Rampton for Sheriff of Poole for the municipal year 2025/26. This was seconded by Councillor Judes Butt, put to the vote and unanimously agreed.

RESOLVED: That Councillor Karen Rampton be elected Sheriff of Poole for 2025/26.

Councillor Rampton confirmed John Rampton as her Sheriff's Consort for 2025/26.

Voting: Unanimous.

7. Appointment of two Budget Signatories

Nominations were sought for the appointment of two budget signatories for the municipal year 2025/26. Councillor Tony Trent proposed Councillor Peter Cooper and Councillor David Brown. The nominations were seconded by Councillor Andy Hadley, put to the vote and unanimously agreed.

RESOLVED: That Councillor David Brown and Councillor Peter Cooper be appointed as budget signatories for 2025/26.

Voting: Unanimous.

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

Nominations were sought for the appointment of a Charter Trustee to undertake Bank Statement Verifications for the municipal year 2025/26. Councillor Mark Howell proposed Councillor John Challinor for the role. This was seconded by Councillor Tony Trent, put to the vote and unanimously agreed.

RESOLVED: That Councillor John Challinor be appointed as the Charter Trustee to undertake bank statement verifications for 2025/26.

Voting: Unanimous.

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

Nominations were sought for the appointment of one representative and one substitute to the Association for Charter Trustee Towns (ACTT) for the municipal year 2025/26. Councillor Howell proposed Councillor Tony Trent for the role, seconded by Councillor Karen Rampton. Councillor Tony Trent proposed Councillor Karen Rampton for the substitute role, seconded by Councillor Mark Howell. The nominations were then put to the vote and unanimously agreed.

RESOLVED: That Councillor Tony Trent and Councillor Karen Rampton be appointed as representative and substitute to the Association for Charter Trustee Towns (ACTT) for 2025/26.

Voting: Unanimous.

10. Appointments to the Civic Working Group

Nominations were sought for volunteer appointments to the Civic Working Group for the municipal year 2025/26.

RESOLVED: That Councillors Sue Aitkenhead, Marcus Andrews, Marion LePoidevin and Tony Trent be appointed as members of the Poole Civic Working Group for 2025/26.

Voting: Unanimous.

11. Calendar of Meetings 2025-26

Consideration was given to the proposed dates and times for Charter Trustee meetings in the municipal year 2025/26, and it was:

RESOLVED: That the proposed meeting dates for 2025/26 be approved as follows:

(all meetings to begin at 6pm unless otherwise stated)

Wednesday 25 June 2025
Tuesday 21 October 2025
Wednesday 21 January 2026
Wednesday 20 May 2026 (11am)

Voting: Unanimous.

The meeting ended at 7.25 pm

MAYOR

THE CHARTER TRUSTEES FOR POOLE



Report subject	Report of the Poole Civic Working Group
Meeting date	25 June 2025
Status	Public Report
Executive summary	This report summarises the issues discussed at the Civic Working Group meetings held since the last Charter Trustee meeting and seeks support for any recommendations arising
Recommendations	<p>It is RECOMMENDED that:</p> <p>Charter Trustees approve the proposed amendments to the CT Handbook, as set out in Appendix 1.</p>
Reason for recommendations	To seek support of the Charter Trustees for the recommendations arising from the Civic Working Group
Report Authors	Neil Fraser, Deputy Head of Democratic Services
Classification	For Decision

Background

1. At the meeting held on 22 June 2022, the Charter Trustees (CT) established a Civic Working Group (CWG) to make recommendations to the Charter Trustees at Meetings.

Purpose of the Civic Working Group

2. The establishment of the CWG provided an opportunity for earlier discussion of relevant matters and to allow members of the Charter Trustees to shape proposals for submission to, and consideration by, the full Charter Trustee body.
3. The Civic Working Group agreed that they would meet six to eight weeks before each Charter Trustee meeting, where possible. Where necessary the CWG will meet more regularly. Over the last 12 months such meetings have taken place more often to allow for close scrutiny of legal advice and the drafting of revised Standing Orders, and other matters raised by the Working Group.

4. The remainder of this paper draws upon those matters discussed and includes, where appropriate, a recommendation for determination.

CT Handbook

5. At the meeting held on 29 January 2025, Trustees formally approved amendments to the Standing Orders in response to advice received from King's Counsel.
6. At that meeting it was advised that the Handbook was also under review, to better reflect the revised Standing Orders and to include other amendments deemed necessary by the CWG. This amended Handbook is included as Appendix 1 to this report and lists the proposed amendments by way of tracked changes.

RECOMMENDED: That Charter Trustees approve the proposed amendments to the CT Handbook as set out in Appendix 1.

Service Level Agreement

7. Work is underway on the drafting of a Service Level Agreement (SLA) which formally sets out the provision of support to the Charter Trustees from BCP Council.
8. The CWG has been instrumental in the shaping of this SLA, which is now in an advanced stage, and will continue to offer direction. Key to finalising the SLA is determining the Mayor's use of the robing room at the Guildhall. Options under consideration include retaining the use of the room permanently, on a nominated day, or upon ad-hoc request. As directed by the CWG, discussions on these options are continuing to be held between the Honorary Clerk, Civic team, and Registrars.
9. Once the SLA is finalised to the satisfaction of the CWG, a recommendation on its formal approval will be brought to a future CT meeting.

Storage of regalia

10. The Civic team continues to review and improve the storage of civic regalia and as requested, the team has arranged a visit for the Mayor and Sheriff to attend the Civic Centre and review the current storage arrangements. Scheduled to take place on Friday 27 June 2025, the Sheriff will provide an update on storage to Trustees following that review.

Updates to Mayor and Sheriff boards

11. As highlighted at the Trustee meeting of 29 January 2025, the Mayor and Sheriff Boards require updating. The Civic Team is progressing the acquisition of quotes from suppliers to implement this request, with updates to the CWG to follow.

Community Organisation Database

12. The CWG has proposed the creation of a community organisation database to be used when seeking to invite members of the community to civic events. It is suggested that this database would include contact details of various voluntary organisations within Poole.
13. The Civic team is progressing this request in consultation with the Mayor and the wider CWG membership, and further details will be provided in due course.

Communication Strategy

14. At the meeting held on 29 January 2025, Trustees approved a budget of £10,000 for its communications. Since that meeting the CWG, and in particular the Mayor, Councillor Howell, have been in regular contact with the Council's Communications team to agree a communication strategy on behalf of Trustees.
15. The agreed strategy now includes regular updates via the Council's communications channels together with the creation of new social media channels exclusively for use by Poole Charter Trustees.
16. The Communications team will also be providing training to the Civic heads on social media management to ensure effective use of these media platforms.

Summary of financial implications

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

Summary of legal implications

16. There are no legal implications arising from this report.

Summary of human resources implications

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

Summary of sustainability impact

18. There are no sustainability implications arising from this report.

Summary of public health implications

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

Summary of equality implications

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

Summary of risk assessment

21. There are no risk implications arising from this report.

Background papers

Nil.

Appendices

Appendix 1 – Charter Trustees Handbook (revised with tracked changes)

POOLE CHARTER TRUSTEES



Contents

The Charter Trustees – Background & Purpose	Page 3
Membership & Political Neutrality	Page 4
Meetings of the Trustees	Page 5
Working Groups	Page 6
Roles and Responsibilities of Budget Signatories	Page 7
Bank Verification Role	Page 7
Selection to Office	Page 8
Protocol for the Wearing of Robes and Hats	Page 10
Annual Civic Events	Page 10
The Role of Mayor	Page 11
Mayoral Protocol	Page 12
Supporting and Promoting Charities	Page 12
History – Mayor	Page 13
History – Sheriff	Page 14
The Coat of Arms	Page 15
The Poole Charter Trustee Flag	Page 16
Contact the Civic Team	Page 17

The Charter Trustees

Background

The former Borough of Poole was abolished 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

The functions of the Charter Trustees are limited to:

- a) Appointing the Mayor, Deputy Mayor, Sheriff and other honorary roles;
- b) Ensuring the safe custody of the Charter of Incorporation;
- c) Acquiring, holding, administering, maintaining and improving historic property of a ceremonial nature including by arranging events to promote awareness of such historic property, the Charter Trustees and the Mayoralty; and
- d) Dealing with any business permitted by law.

~~The Trustees ensure the continuation of the historic civic 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.~~

Under c) the Charter Trustees are responsible for maintaining and securing the historic and ceremonial property, which is listed on the Asset Register. An inventory of all such historic property (the Asset Register) has been produced, which the Charter Trustees shall be responsible for maintaining and securing. The Civic team ensures that all ~~The~~ items listed on the Asset Register are maintained on a regular basis and a full asset verification takes place annually.

The Charter Trustee Regulations 2009

The Poole Charter Trustees have been established in accordance with the Charter Trustee Regulations 2009. [The regulations can be found here.](#)

This Handbook should be read in conjunction with the approved Standing Orders, which can be found alongside all statutory documents here: Poole CT Statutory Documents

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.

Each Bournemouth, Christchurch and Poole (BCP) Council Councillor representing a ward falling wholly or partly within the boundary of the preceding Borough of Poole council will automatically become a Charter Trustee ("Trustee") on their election.

The Charter Trustees is an apolitical body. Each Trustee will:

- When acting as a councillor, have responsibilities to the electors of his or her electoral ward and may possess a tie to a political group on BCP Council.
- When acting as a Trustee, have a duty to promote the Purpose while being accountable to Charter Trustee precept payers.

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

Removal of a Trustee

The Charter Trustees Regulations 2006 states:

- a) (6) Any Councillor appointed under this regulation shall (subject to paragraph (7)) hold office as a Charter Trustee until the next election to the relevant council or such time as that person ceases to be a councillor, whichever is the sooner.
- b) (7) Charter Trustees may remove from office a Councillor appointed under this regulation if, in their opinion, that Councillor has, without sufficient cause, failed to attend two or more consecutive meetings of theirs.

A Charter Trustee may submit a request in writing to the Clerk that they be removed from the membership in accordance with section (7) above.

Positions and Key Roles

STATUTORY CHARTER TRUSTEE KEY POSITIONS AND ROLES

CIVIC PARTY APPOINTMENTS

- Mayor – Trustee position
- Deputy Mayor – Trustee position
- Sheriff – honorary role – Trustee position
- Ceremonial Advisor – Honorary position ~~Honorary Clerk – officer position~~

ADMINISTRATIVE OFFICE HOLDERS

- 2 x Budget Signatories – Trustee roles
- 1 x Trustee to carry out bank statement verifications – Trustee role
- ~~Responsible Financial Officer – officer position~~ Clerk – officer position
- ~~2 x Budget Signatories~~
- ~~1 x Bank Statement Verification~~
- Responsible Financial Officer - officer position

REPRESENTATIVES ON OUTSIDE BODIES

- 2 x Members of the Association of Charter Trustee Towns (ACTT) – Trustee roles

For processional order see Standing Orders.

Civic Term

The Poole civic term is three years, comprising:

First Year – serving as Sheriff;

Second Year – serving as Mayor;

Third Year – serving as Deputy Mayor.

Meetings of the Trustees

Four Charter Trustee Meetings will be held each year which Charter Trustees will be summoned to attend. Details of Charter Trustee attendance are available on the Charter Trustee website.

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, officer appointments and 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 s~~Seven days notice will be given for extra meetings, except in an emergency.

~~The statutory documents can be viewed on the Charter Trustee website, found here.~~
A Schedule of meetings, including meeting agendas and minutes, can viewed on the BCP Council website here: Poole CT Meetings

Working Groups

There are two Working Groups as follows:

Civic Working Group

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

- Mayor
- Deputy Mayor
- Sheriff
- Past Mayors (if currently elected Councillors)
- 2 x Budget Signatories
- 3 x volunteer members from the Charter Trustees

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 Trustees for any recommendations that they wish to put forward for consideration.

Budget Working Group

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

- Mayor
- Deputy Mayor
- Sheriff
- Past Mayors (if currently elected Councillors)
- 2 x Budget Signatories
- 1 x volunteer members from the Charter Trustees

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

The Charter Trustees have established one Working Group, as follows:

Civic Working Group (CWG)

The Civic Working Group shall:-

- Consist of up to ten members consisting of the Mayor, Deputy Mayor and Sheriff, the two budget signatories and five other Charter Trustees to be selected by voting of the Charter Trustees.
- Be chaired by the Sheriff (or in their absence a Working Group member other than the Mayor or Deputy Mayor selected for the duration of the meeting by a vote) and supported by the Clerk;
- Meet at times to be set by the Working Group;

- Have authority to extend meeting invitations to non-member Trustees as required, e.g. budget preparation;
- Prepare proposals for presentation to the Charter Trustees on the following items in addition to any other business agreed by the Working Group:
 - o Precept, spending and budget preparation
 - o Promotional and communications strategy
 - o Event planning (e.g. Mayor-Making)
 - o Appointment of Clerk
 - o Appointment of Ceremonial Advisor

The Chairman of the Civic Working Group will present the report of the CWG at each meeting of the Charter Trustees and will seek approval from the Trustees for any recommendations therein.

The Charter Trustees may form other working groups from time to time

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.

Reimbursement of Expenses

Charter Trustees have approved a budget for the reimbursement of 'out of pocket' expenses incurred by the Mayor and Deputy Mayor.

Claims can be made to the Budget Signatories via the Civic Team and must be accompanied by receipts. Each claim will be assessed on a case-by-case basis and Budget Signatories may choose to reimburse a claim in full or in part. Charter Trustees are responsible for declaring any claims for tax purposes.

Examples of such claims include but are not limited to:

- Transport fees in line with BCP council allowances;
- Entrance fees;
- Token gifts and hospitality;
- Event appropriate clothing or footwear;

Selection to Office

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. This provision shall not apply to representation on outside bodies.

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 and optional parade– May

Annual Service of Remembrance (organised by BCP with Mayoral attendance) – second Sunday of November

Civic Service and Parade – TBC upon Mayoral request

Annual Service of Remembrance and Parade – second Sunday of November

Other Charter Trustee events

All events funded and hosted by the Charter Trustees should have, as a guiding principle, the promotion of awareness of the Charter Trustees and the Mayoralty. Examples of such events include events designed to:

- maintain the historical and ceremonial traditions of the office of Mayor (including Beating the Sea Bounds and Beating of the Land Bounds)
- increase awareness and visibility of historic property of a ceremonial nature belonging to the Charter Trustees
- promote the town as a place to visit

- promote the town locally, nationally and internationally
- Requests for support for other events will be reviewed on a case-by-case basis under the guiding principles set out above

The Role of the Mayor

The Mayor, Deputy Mayor and Sheriff are elected from the charter trustee 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 is expected to carry out all duties in a manner appropriate to the status and tradition of the office. ~~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~~ represent the Trustees at ceremonial events
- ~~promote the town locally, nationally and internationally~~ act as a host to official visitors to the town
- promote, and enhance the role of Mayoralty by attending such community-based, cultural and charitable activities and events as the Mayor considers appropriate ~~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 Trustees 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~~
- promote the town as a place to live and visit
- promote the town locally, nationally and internationally

With permission from the event organiser

- the Deputy Mayor; or
- a former Mayor who is also a serving Trustee;

may also represent the Office of Mayor if the Mayor is unavailable or already engaged.

The Sheriff shall not attend any engagements/functions without the Mayor, except for the sole purpose of talking about or promoting the office of Sheriff.

Twinning arrangements are exclusively the responsibility of the principal authority but the Mayor may attend twinning events that satisfy the above criteria.

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

The Mayor also has the following responsibilities relating to the Trustees:

- to uphold and promote the purposes of the ~~T~~trustee's constitution
- to preside over meetings of the Trustees and ensure meetings follow the procedures set out in the ~~constitution~~Standing Orders
- to be the conscience of the Trustees

The Mayor may nominate one or more charities for the purpose of raising their profile and encouraging donations but shall not collect or receive donations for such charities.

~~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.~~

Precedence and Chains Protocol

ORDER OF PRECEDENCE

The Chairman of BCP Council is the first citizen of the authority area, which includes Poole, and shall have precedence within that area 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 who are visiting in relation to matters that do not exclusively relate to Poole and attending events with relevance to the wider BCP area. It is therefore expected that the hosting of ceremonial visitors and invitations to events that exclusively relate to Poole will be passed in the first instance to the Mayor and that the Chairman, if attending as well, will defer to the Mayor.

It is anticipated that the Chairman of BCP Council and Mayoral roles will complement each other but there must be close liaison between the relevant office and officeholders to ensure each role is afforded appropriate respect. On receipt of an invitation to attend an event, the receiving office shall guide the host as to the appropriate attendee or forward to the Chairman or Mayor, as appropriate. If the host requests attendance from both Chairman and Mayor, the invitation and request shall be passed to the appropriate attendee for them to decide whether to extend the invitation to the other dignitary.

CHAINS PROTOCOL

When the Mayor and/or Sheriff are attending an event:

- the Mayoral and Shrieval chains, being the primary symbols of those offices, should be worn unless this is impractical due to transport, security, short notice or other reasons in which case mayoral or shrieval badges on ribbons may be worn.
- if the Mayor is wearing a badge, the Sheriff should do the same unless the event solely relates to the office of Sheriff.

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 – The 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. These plaques are currently in secure storage until such time that they can be returned as per the Grade II listing of the Poole Civic Centre.

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 Clarencieux, 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”.

The Coat of Arms was transferred into the ownership of the Charter Trustees by way of a Royal Warrant signed by Queen Elizabeth II on 14 August 2020.

Poole Charter Trustee Flag



Civic team - Contacts

If you wish to contact a member of the Civic Team please use the methods below:

T: 01202 118741

E: mayorofpoole@bcpcouncil.gov.uk

- Amended ~~November~~ June 2025³



POOLE CHARTER TRUSTEES 2024/25

Internal Audit

Author: Alexandra Thomas, Auditor
Ruth Hodges, Audit Manager (Deputy CIA)

Version: Final

Date: June 2025

Distribution: Richard Jones, Head of Democratic Services
Neil Fraser, Deputy Head of Democratic Services
Matthew Filmer, Responsible Financial Officer
Janie Berry, Director of Law and Governance
Adam Richens, Director of Finance
Graham Farrant, Honorary Clerk to the Charter Trustees
Poole Charter Trustees
Nigel Stannard, Head of Audit & Management Assurance

This report is private and confidential and has been prepared solely for internal use by or on behalf of BCP Council, and must not be disclosed to any third party without the written approval of the Head of Audit & Management Assurance. The Council, its employees, agents and advisors accept no responsibility, liability or duty of care to any third party for any matters, observations or conclusions which are stated or implied in this report.

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) 2024/25 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.

Eleven recommendations were made in the 2023/24 audit report, the current status of these recommendations is shown in the table below:

	High	Medium	Low	Total
Implemented	0	1	1	2
Not Implemented	0	3	3	6*
Superseded	3	0	0	3
Total	3	4	4	11

**These recommendations have been reiterated/updated in this report as appropriate.*

46

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	2024/25 Internal Audit Opinion on the operation of the control framework throughout the financial year	2024/25 AGAR opinion	2024/25 recommendations made
A) Appropriate accounting records have been properly kept throughout the financial year.	Substantial	Yes	None
B) This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	Reasonable	Yes	2 Medium, 3 Low
C) This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Reasonable	Yes	1 Medium
D) 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
E) Expected income was fully received, based on correct prices, properly recorded, and promptly banked; and VAT appropriately accounted for.	Substantial	Yes	None
F) Petty Cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.	N/A	N/A	N/A
G) 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
H) Asset and investment registers were complete and accurate and properly maintained.	Reasonable	Yes	1 Medium, 1 Low
I) Periodic bank account reconciliations were properly carried out during the year.	Reasonable	Yes	1 Low
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.	N/A	N/A	N/A
K) If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt.	N/A	N/A	N/A
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.	Reasonable	Yes	1 Low
M) In the year covered by this AGAR, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	Substantial	Yes	None
N) The authority complied with the publication requirements for the 2023/24 AGAR.	Substantial	Yes	None
O) Trust funds (including charitable) - the Council met its responsibilities as a trustee.	N/A	N/A	N/A
Internal Control Objectives outside the AGAR requirements			
Other issues – Consideration of Service Level Agreement			1 Low
Total recommendations			13 Recs (5 Medium, 8 Low)

Summary of Findings:	
High Priority	
None Identified.	
Medium Priority	
<p><u>Value for Money:</u> Financial Regulations does not detail how to evaluate estimates or quotes, additionally the £100 limit to obtain three quotes should be reviewed (R1)</p> <p><u>Purchase order Log:</u> No log of purchase orders raised is now maintained. Sample testing indicated that purchase orders are not always being raised. (R2)</p> <p><u>Insurance:</u> Recharges have not been reviewed since 2019 (R6)</p> <p><u>Reserves:</u> There are high levels of reserves (R8).</p> <p><u>Asset Register:</u> Erroneous changes to the asset register have been carried out (R9)</p>	
Low Priority	
<p><u>Invoice Details:</u> Unable to reclaim VAT where incorrect recipient name and address details do not match the legal entity, in this case Poole Charter Trustees (R3)</p> <p><u>Selection of Venues and Suppliers:</u> There are no agreed policies/ procedures on how these should be selected and approved (R4)</p> <p><u>Handbook:</u> No details relating to out-of-pocket expenses have been included (R5)</p> <p><u>Budget Overspend:</u> Authorisation not being sought prior to overspend on budget (R7)</p> <p><u>Asset Valuation Schedule:</u> There is no asset valuation schedule in place (R10)</p> <p><u>Bank Reconciliation:</u> Q3 Bank reconciliation not approved (R11)</p> <p><u>Publication Scheme:</u> Decision not to publish certain items has not been formalised (R12).</p> <p><u>Service Level Agreement:</u> Not in place (R13).</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.</p> <p>Agreed actions should be urgently implemented by the Charter Trustee and the associated risk(s) added to the Charter Trustee Risk Register.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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	
A.	Appropriate accounting records have been properly kept throughout the financial year					Substantial	
The Charter Trustees use a separate ledger on the BCP Council’s financial management system, Dynamics – Finance & Operations. Balances have been rolled forward correctly.							
B.	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for					Reasonable	
R1	<p>Value for money</p> <p>Issue: The Charter Trustees’ 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>It was noted in previous audits (2021/22, 2022/23 & 2023/24) that in some cases, three quotes or estimates had not been obtained and explanations for this were not documented and agreed at the time.</p> <p>Testing in 24/25 highlighted that evidence is not being held in a central location to support expenditure.</p> <p>Risk: The Charter Trustees are not obtaining value for money.</p>	<p><i>The previous 2021/22, 2022/23 and 2023/24 recommendations have been revised and reiterated as follows:</i></p> <p>Charter Trustees should review whether the current £100 limit, to obtain three quotes, is appropriate. It may be more proportionate and efficient to have a higher limit where three quotes are sought and to have a different best value arrangement for lower level spend.</p> <p>Financial Regulations should be amended or supplemented to include a process to evaluate quotes or estimates in order to demonstrate that the best value for money is obtained, including the process for approving where quotations are not obtained. Financial Regulations should state that evidence should be held to support this.</p>	Medium	<p>Where possible, the Civic Team procure at least three quotes for all expenditure above £100, in line with the Financial Regulations.</p> <p>Successful bids are then selected based on value for money, quality, and reliability. The successful quote therefore may not always be the lowest.</p> <p>However, specialist services within niche fields (such as maintenance of civic chains of office) may not allow for three quotes to be procured due to a limited supplier base.</p>	Assistant Chief Financial Officer (RFO) and Deputy Head of Democratic Services	June 2025	

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
51				<p>Advice has been sought from the Responsible Financial Officer on whether the Financial Regulations can be amended to raise the £100 limit to allow greater flexibility and reduce administrative time for officers. The RFO has agreed that the Financial Regulations can be increased to £500 and CT approval for this will be sought as part of their Financial Outturn report.</p> <p>The team will consider how to formally record the quote evaluation process and how this data should be stored.</p>		
R2	<p>Purchase Orders</p> <p>Issue: A new recording process for purchase orders is now operational in SharePoint. A folder for each purchase order is created. However, a copy of purchase order is not always retained, nor evidence that the purchase order has been approved.</p> <p>There is no separate log to recording the running commitment totals of purchase orders raised.</p>	<p>Ensure purchase orders are being authorised, and evidence of this authorised purchase order are held within the new filing system.</p> <p>Log to show commitments to be created.</p> <p>Investigate if an automated purchase order system could be implemented.</p>	Medium	<p>The team are reviewing how to better use the Cloud for the filing of documents. The team will consider how to use the new filing system to create and record an evidence log</p>	Deputy Head of Democratic Services	December 2025

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
	<p>The purchase order template has the wrong reference number PR-PCT should be PO-PCT.</p> <p>Poole Charter Trustees are unable to use the BCP Council system to raise purchase orders.</p> <p>Risk: Purchases may not be authorised prior to commitment to expenditure and there may be no record of agreed terms and conditions (including price) or committed expenditure.</p>			<p>of approved purchase orders.</p> <p>The RFO is to investigate if use of the Council system is an option.</p>	Assistant Chief Financial Officer (RFO)	December 2025
52	<p>R3 Invoice Details</p> <p>Issue: Charter Trustee name and address are required to be on invoices to enable VAT to be reclaimed. It was noted during sample testing of invoices received in 2024/25 that 4/10 invoices had been incorrectly addressed to BCP Council which could affect future claims.</p> <p>Risk: Loss of income to the charter trustee. Not adhering to HMRC invoicing rules.</p>	<p>Ensure the correct name and address is detailed on all invoices received by the Charter Trustees prior to authorisation.</p>	Low	<p>The Civic Team and Management will ensure the correct name and address is detailed on all invoices received by the Charter Trustees prior to payment authorisation.</p>	Deputy Head of Democratic Services	With immediate effect
	<p>R4 Selection of Venues and Suppliers</p> <p>Issue: Custom and practice allows for the Mayor to select where they hold their annual mayor making events. Other than the Financial Regulation requirement to obtain three quotations, there are no agreed policies/procedures on how these should be selected and approved. This includes circumstances where there is a personal or financial interest with the chosen supplier.</p> <p>Risk: The Charter Trustees may not be obtaining value for money. Unable to protect the Charter Trustees</p>	<p><i>The previous 2023/24 recommendation is reiterated:</i></p> <p>Procedures to approve the selection of suppliers for mayoral events should be produced and agreed, including:</p> <ul style="list-style-type: none"> - Obtaining value for money - How to manage personal or financial interests - Who is able to approve 	Low	<p>As set out in R1, the team will consider how to formally record the quote evaluation and approval process and how this data should be stored.</p> <p>Procedure for managing personal or financial interests, declarations of interests etc., are set out in the Council's</p>	Deputy Head of Democratic Services	December 2025

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
	and/or the position of Mayor from accusations of wrongdoing.	<i>To protect the Charter Trustees from accusations of wrongdoing, in any instance where there are associations with the owners of a venue, a declaration of interest should be made, and best value should be sought through acquiring at least three quotes.</i>		Constitution, is provided to Trustees as part of their Councillor Induction and is also present on all published meeting agendas.		
53 R5	Handbook Issue: There is no reference to approval and reimbursement of out-of-pocket expenses, such as the requirement for a claim to be accompanied by receipts, within the current Handbook. Risk: Inappropriate or unverified expenses may be claimed.	The guidance for approval and reimbursement of out-of-pocket expenses within the Handbook should be updated.	Low	The Handbook has been amended under advisement from the Poole Civic Working Group and is to be brought to the June 2025 CT meeting for formal approval. Amendments include the addition of guidance for approval and reimbursement of out-of-pocket expenses.	Deputy Head of Democratic Services	September 2025
C.	The Trustee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.				Reasonable	
R6	Insurance Issue: i) Recharges have not been reviewed since start of charter trustees in 2019. Currently discussions are taking place between insurance and Charter Trustees to	Ensure that the insurance recharges cover all areas of insurance, including officer time, and this is included in the Service Level Agreement. Review insurance cover and premiums in conjunction with the Insurance team to ensure that it	Medium	i) Recharges – Senior Insurance Officer and Insurance Risk Manager to meet to design a recharge model for Charter Trustees.	Deputy Head of Democratic Services and Senior Insurance Officer	31 st March 2026 (operational 26/27)

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
	<p>determine appropriate recharges within the SLA. (See R13)</p> <p>ii) Research is being undertaken to identify if additional insurance is required.</p> <p>Risk: The Charter Trustees may not have appropriate insurance cover.</p> <p>BCP Council Risk: The Council may be subsidising the insurance costs of the Charter Trustees.</p>	meets the needs of the Charter Trustees.		<p>This needs to link to the SLA which is currently work in progress. (reliant on SLA being in place).</p> <p>ii) Senior Insurance Officer to contact Charter Trustees again to discuss insurance requirements.</p>		
D.	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate				Reasonable	
R7 54	<p>Budget Overspend approval.</p> <p>Issue: In accordance with the handbook, any budget overspend should be approved prior to the spend being incurred. Although the two budget signatories responsible for approving overspend sit on the Budget Working Group, no evidence of this could be provided. Furthermore, this overspend has not been reported to subsequent the Charter Trustee committees.</p> <p>The following overspends during 2024/25 were noted:</p> <ul style="list-style-type: none"> Photography - £150 budget, actual £300 - £150 overspend. Removal Costs £567 no budget, overspend £567. <p>Risk: Potential unapproved overspend on budgets.</p>	Ensure appropriate approval, in line with handbook requirements, is obtained and documented prior to spend.	Low	<p>Where possible, all necessary expenditure over budget is identified in advance, and is put to the budget signatories for approval.</p> <p>There will be occasions when actual expenditure exceeds that forecasted, but such occasions are rare. Such overspends are then communicated to Charter Trustees through the Responsible</p>	Deputy Head of Democratic Services	With immediate effect.

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
				Financial Officer's budget reports. The team will ensure all material overspend is flagged to the budget signatories to ensure approval is in place.		
55 R8	Reserves Issue: As historically reported, The Charter Trustees have a high level of reserves, significantly higher than the 20% recommended by the Responsible Finance Officer. Whilst there were efforts to reduce reserves during 2024/25, following advice from King's Counsel budgeted events required removal as they did not meet the remit of Poole Charter Trustee. This has resulted in reserves remaining high. Risk: The Charter Trustees may be levying a higher precept than required.	<i>The previous 2021/22, 2022/23 and 2023/24 recommendation is reiterated:</i> A reserves strategy, including links to precept, should be put in place to manage reserves whilst staying in line with the purpose and scope of the Charter Trustees.	Medium	This area is to be discussed at Civic working group.	Assistant Chief Financial Officer (RFO)	December 2025
E.	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 2024/25 has been the annual precept other than miscellaneous refunds/ reimbursements, which has been received by the Charter Trustees.						
F.	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.						

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
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				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.						
H.	Asset and investments registers were complete and accurate and properly maintained				Reasonable	
R9	<p>Asset Register</p> <p>Issue: Asset register was found to have been erroneously amended during the year resulting in amendments to some values and unique asset numbers. This resulted in the total value of assets being increased when no revaluation, additions or deletions had been carried out. This resulted in a discrepancy between the following key documents:</p> <p>i) Asset Register - £1,278,555</p> <p>ii) Insurance schedule for fine art - £1,278,555</p> <p>iii) AGAR - £1,277,055</p> <p>There was no audit trail to support who and why additional items had been added or deleted to the asset register. The current spreadsheet system does not restrict access to make amendments to the asset register.</p> <p>Whilst it was clear most items were verified during asset verification process due to anomalies in the spreadsheet internal audit were unable to confirm this for all cases.</p> <p>It was noted that although the initials of the Charter Trustees undertaking the checks are recorded in a spreadsheet, there is no confirmation (such as via</p>	<p>Ensure asset register cannot be erroneously amended and that access is restricted as appropriate.</p> <p>Investigate and resolve the current discrepancies.</p> <p>Ensure asset values reconcile to enable the correct figure is used on the AGAR.</p> <p>Ensure documented evidence is held to support confirmation from the person(s) completing the checks.</p>	Medium	<p>The Civic team has reviewed its processes governing the maintenance of asset register documents and can confirm that restrictions to the register(s) are now in place to prevent unauthorised amendment. All authorised changes will be reviewable via a document audit log.</p> <p>Valuation discrepancies are being resolved and the team is confident that the AGAR figure is correct.</p> <p>The Senior Insurance Officer responsible for the Charter Trustee’s insurance has confirmed that the minor over-insurance is</p>	Deputy Head of Democratic Services	June 2025

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
	signature or email) to confirm the named person(s) completed the task and agrees the outcome. It was also noted that no overall summary of assets is maintained giving a total value. Risk: Lack of an accurate record being maintained of the assets and valuations. Missing items not identified in a timely manner. Potential theft going undiscovered with no corrective action being completed to investigate.			reflective of items/assets subsequently added since the 2019 valuation and reflects market value.		
R10 57	Asset Valuation Schedule Issue: The last valuation of Poole Charter Trustee assets took place in 2019 and there is currently no schedule/ plan in place for this moving forward. Risk: Assets are valued at the incorrect amount which may impact insurance claims.	<i>The previous 2023/24 recommendation has been reiterated as follows:</i> An appropriate asset valuation schedule should be determined.	Low	An Asset Valuation is to be scheduled before end 2025, currently forecast for August 2025. A budget for the valuation was agreed at the January 2025 CT meeting.	Deputy Head of Democratic Services	December 2025
I.	Periodic bank account reconciliations were properly carried out during the year				Reasonable	
R11	Bank Reconciliation Issue: The Quarter 3 bank reconciliation has not been approved in line with requirements. Risk: Bank Reconciliation not approved	<i>Previous audit recommendation from 23/24 has been revised and reiterated as follows:</i> Arrangements should be put in place for sign off/ approval of Quarter 3 bank reconciliations.	Low	The nominated Cllr for this task was appointed to undertake bank statement verifications, the request for Q3 was sent to this Cllr on 21 Jan 2025 however, we have not been provided with a	Civic Team Leader and Assistant Chief Financial Officer (RFO)	With immediate effect

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
		Arrangements to cover during absence of key Councillors should be put in place for future.		response. In future, if not received within a certain timeframe a reminder will be sent. A mechanism is to be established with finance officers to provide confirmation to civic team when approval is received.		
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				N/A	
G 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.						
K.	If the authority certified itself as exempt from a limited assurance review in 2023/24, 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.						
L.	The authority published the required information website/webpage up to date at the time of the internal audit in accordance with the relevant legislation				Reasonable	
R12	Publication Scheme Issue: The Trustees are largely compliant with the publication scheme requirements of the Freedom of Information Act; however, management have determined not to publish expenditure over £100 and regalia asset list have not been included due to resource (as permitted under the Act) and operational considerations.	Consider formalising decision with Charter Trustees regarding the publication scheme	Low	The team has considered the recommendation in light of the ICO Freedom of Information Act guidance document which recommends as best practice a number	Deputy Head of Democratic Services	June 2025 (as part of audit report)

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
59	<p>Risk: ICO expects you to provide in order to meet your commitments under the model publication scheme.</p>			<p>of documents to be published publicly.</p> <p>Where appropriate, the Civic Team, ensures that those documents are published, including Standing Orders, budgets, minutes of meetings, AGARs, etc.</p> <p>However, given the monetary and historic value of many of the civic assets, the decision has been made to not publish any form of asset register to the public website. This is to ensure the safety of the assets and those officers or Civic heads who may be carrying/wearing such items in public.</p> <p>Additionally, the guidance lists a number of reasons for not publishing information, including when "it would be impractical or</p>		

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
				resource-intensive to prepare the material for routine release.” Given the current demands on staff resources in supporting the Charter Trustees and Chairman, it is felt that publishing all expenditure over £100 would be impractical and too resource intensive.		
M.	In the year covered by this AGAR the authority 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 2022/23 accounting statements.						
N.	The authority complied with the publication requirements for the 2023/24 AGAR				Substantial	
All publication requirements have been complied with as published on the relevant parts of the BCP website.						
O.	Trust funds (including charitable) – The council met its responsibilities as a trustee				N/A	
BCP Council is not one of the Charter Trustees but supports the Trusts in several ways.						
Other Issues - Consideration of Service Level Agreement						
R13	Service Level Agreement Issue: There is still no Service Level Agreement in place between the Charter Trustees and BCP Council. This recommendation was initially raised in 2020/21. This is included in the Charter Trustees risk register	<i>The previous 2021/22, 2022/23 & 2023/24 recommendation is reiterated:</i> Service Level Agreements or equivalents will be put in place between the Council and the Trustees to formally define their relationship	Low	The drafting of a Service Level Agreement detailing the provision of support from BCP Council to the Charter Trustees is	Deputy Head of Democratic Services	December 2025

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
	<p>and work to implement a Service Level Agreement is near completion.</p> <p>Risk: The Charter Trustees may not be receiving value for money on the services provided by BCP Council and could result in a loss of service. There is no clear separation between the Council and the Charter Trustees. There is no clear separation between the Council and the Charter Trustees.</p> <p>BCP Council Risk: <i>The Council may be subsidising the Charter Trustees.</i></p>	<p>and to set out what is being provided by the Council.</p>		<p>progressing. The draft requires further amendment before being put to the Civic Working Group for its endorsement to the wider CT body.</p>		

This page is intentionally left blank

THE CHARTER TRUSTEES FOR POOLE



Report subject	Budget Outturn & AGAR Return 2024/25
Meeting date	25 June 2025
Status	Public Report
Executive summary	The Charter Trustees of Poole have underspent against their budget by £28,769. The use of reserves to support the budget was £38,500 rather than the budgeted £67,269. This gives a total reserve carried forward of £98,269 as at March 2025.
Recommendations	<p>It is RECOMMENDED that:</p> <ol style="list-style-type: none"> 1. Note the Outturn position for 2024/25 set out in appendix A 2. Approve Annual Governance and Accountability Return (AGAR) 2024/25 found in appendix B 3. Approve the change to the financial regulations to allow the requirement for a competitive review to be increased from £100 to £500 on purchases set out in paragraphs 9-10.
Reason for recommendations	To inform the Charter Trustees of the budget outturn position for 2024/25 financial year and approve the AGAR return.
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) 2024/25 by 30 June 2025. 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 found in appendix B.

Budget Outturn Position 2024/25

2. The Charter Trustees of Poole approved the 2024/25 budget at their meeting of 24 January 2024. Total expenditure of £196,153 was approved.
3. Budget monitoring reports have not been presented to the charter trustees in year due to cancellation of meeting in 2024. However, monitoring did continue to be carried out in year, and an underspend was forecast. This was due to the recent legal advice on the activities the charter trustees can carry out which differed from the original envisaged budget. The final outturn position for the financial year is an underspend of £28,769.
4. Appendix A provides the detail of the expenditure incurred during 2024/25 against the detailed budget headings. The total spend of £167,384 shown in this detailed expenditure analysis reconciles to the statutory summary accounting statements that the Charter Trustees are asked to approve in Appendix B. The summary accounting statements form part of the Annual Governance and Accountability Return 2024/25.
5. In the main the Charter Trustees expenditure is fixed recharges from BCP Council such as staff and premises costs. The underspend is on budgets where there are variables such as the decision from the mayor to hold a civic service. The budget for 2025/26 was 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 £98,269 into the 2025/26 financial year. The reserves position is summarised in Figure 1 below:

	2024/25 Actual	2025/26 Budget
Opening Balance 1 April	(136,769)	(98,269)
Movement in Year	38,500	25,065
Closing Balance 31 March	(98,269)	(73,204)

7. The Charter Trustees reserves in comparison to the 2025/26 precept of £132,324 is forecast to be 55% of the precept by 31 March 2026.
8. The 2025/26 budget report recommended reserve levels of 20% of the precept, which would equate to circa £26,000. This level is thought prudent to cover unforeseen expenditure because of the nature of the Charter Trustee budget where the majority of expenditure is on an agreed recharge basis with BCP Council and so not subject to volatility (for example salary costs and premises costs).

Financial Regulations

9. The charter trustee has an established financial regulation document since its inception which can be found on the Charter Trustees website. Under part 11 contracts part h it states the following:

When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the RFO shall obtain 3 quotations (priced descriptions of the proposed

supply); where the value is below £3,000 and above £100 the RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

10. It is proposed that the minimum value of £100 is raised to £500 to reflect the general increase in costs as well as reduce the administrative burden of obtaining quotes for small amounts of expenditure.

Summary of financial implications

11. As detailed in this report.

Summary of legal implications

12. None

Summary of human resources implications

13. None

Summary of sustainability impact

14. None

Summary of public health implications

15. None

Summary of equality implications

16. None

Summary of risk assessment

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

Appendices

Appendix A – Financial Outturn 2024/25

Appendix B – Annual Governance and Accountability Statement 2024/25

This page is intentionally left blank

The Charter Trustees of Poole - 2024/25



Description of expenditure and income	2024/25 Budget	2024/25 Actuals
Expenditure		
Civic Budget		
Hospitality	6,000	3,928
Civic Regalia	2,500	2,428
Travel and Subsistence	100	89
Sheriff Convention	1,000	167
Out of Pocket Expenses	1,000	597
Photography	150	0
Flowers	300	159
Civic Events		
Mayor-Making	2,500	1,518
Remembrance Sunday Parade & Service	4,500	150
Civic Service	2,000	0
Civic Awards	1,500	0
War Commemorations - D-day	2,500	5,774
Freedom of Poole for HMS CATTISTOCK	10,000	14,266
Grant Funding		
Broadstone Remembrance Parade & Service	1,500	0
Twinning Grant	4,350	4,350
Grant Funding Allocation - Beating of the Sea Bounds	20,000	5,160
Premises		
Room & Premises rental	15,450	11,211
Staffing Recharges		
Salaries, LGPS Pensions & National Insurance	107,046	104,610
Administration and Running Costs		
Postage	100	35
Printing & Photocopying	50	20
Stationery	150	0
Subscriptions - Organisations	160	156
Conference	0	85
Supplies and Services		
Uniform and Clothing	300	0
Insurance	640	640
External Auditors	400	440
Internal audit	1,750	1,750
Accountancy	3,888	3,888
IT Provision	1,601	1,601
Communication and Promotions	400	0
Telephone	50	0
Laundry (dry-cleaning of Parlour laundry, uniforms, robes)	200	963
Removal Costs	0	
Transport		
Use of Vehicles	2,668	2,668
Fuel	1,000	476
Vehicle Hire	400	257
Total Expenditure	196,153	167,384
Income & Reserves		
Council Tax Precept	(127,684)	(127,684)
Investment Income	(1,200)	(1,200)
Contribution to / (from) Reserves	(67,269)	(38,500)
Total Income & Reserves	(196,153)	(167,384)
Net Position	(0)	(0)
Opening Balance	(136,769)	(136,769)
In year movement	67,269	38,500
Closing Balance	(69,500)	(98,269)

This page is intentionally left blank

Annual Governance and Accountability Return 2024/25 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 2024/25

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 2025**.
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 2025**. 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 2025
 - 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 2024/25

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 2025 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 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 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) 2024/25

- 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 2025.
- 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 Chair, 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 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- 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 2025**.

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 Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2025 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 2024/25

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2025, 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 2024/25 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 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 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 2024/25

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 2025, that:

	Agreed		
	Yes	No*	
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 Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
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 exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2025 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 Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2024/25

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 2025; 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 2024/25

(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 2024/25

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 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY