

Notice of The Charter Trustees for Poole

Date: Thursday, 5 March 2026 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 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 D Logan
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=6649>

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

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

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

AIDAN DUNN
HONORARY CLERK TO THE
CHARTER TRUSTEES

25 February 2026

**DEBATE
NOT HATE**



Available online and on
the Mod.gov app

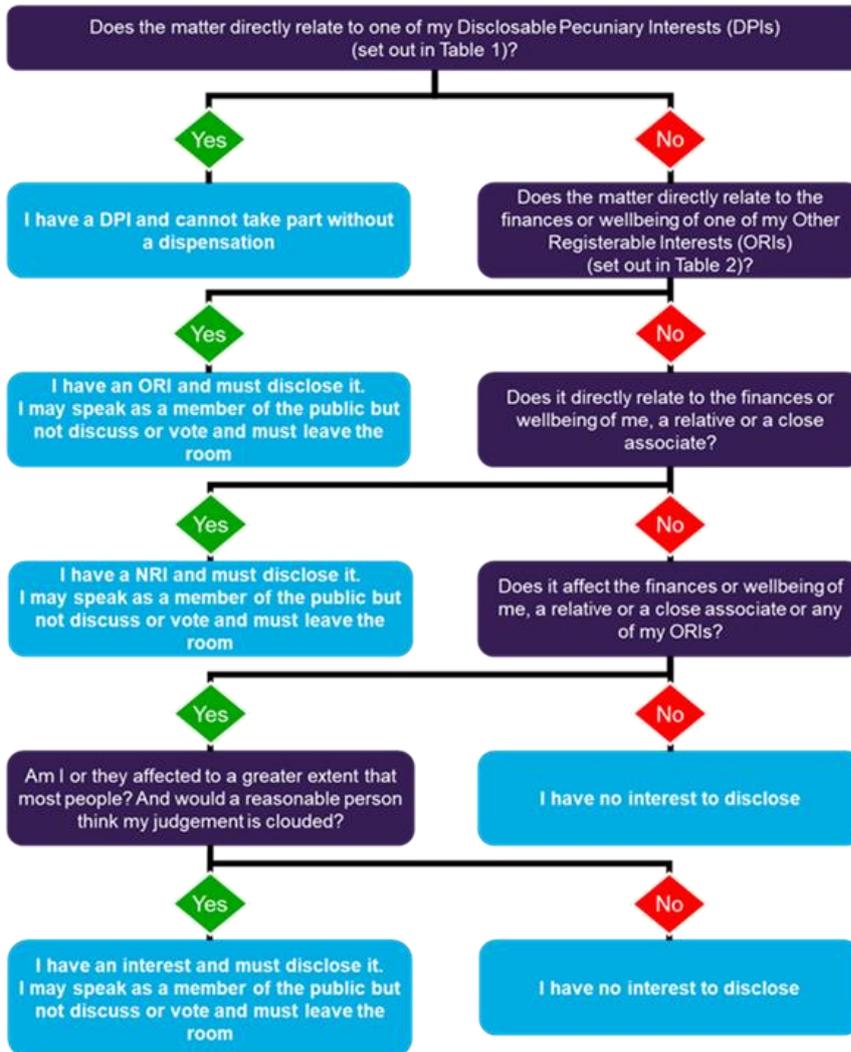


Maintaining and promoting high standards of conduct

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

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 - 8
To confirm the minutes of the meeting held on 21 October 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** 9 - 12
This report summarises the issues discussed at the Civic Working Group meetings held since the last Charter Trustee meeting.
- 6. Finance Update February 2026** 13 - 24
The forecast for the 2025/26 financial year is that the Charter Trustees of Poole will underspend against the budget set. This is due to spend to date and planned activity for the rest of the year being lower than originally envisaged. The forecast underspend for the year is £25,151 which allows for an estimated reserve of £90,487 to be passed over and split between the Poole and Broadstone Town Councils.

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 21 October 2025 at 6.00 pm

Present:-

Cllr M Howell – Mayor

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

19. Apologies

Apologies for absence were received from:

Councillor Sue Aitkenhead, Councillor Julie Bagwell, Councillor Richard Burton, Councillor Judes Butt, Councillor John Challinor, Councillor Jo Clements, Councillor Matthew Gillett, Councillor Andy Hadley, Councillor Emily Harman, Councillor Dawn Logan, Councillor Oliver Walters and Councillor Clare Weight.

20. Declarations of Interests

None.

21. Confirmation of Minutes and matters arising

RESOLVED: That the minutes of the meeting held on 25 June 2025 be approved as a correct record.

22. Charter Mayor's Communications

The Chair announced the passing of former Poole Councillor, Sheriff and Mayor of Poole, Dame Annette Brooke. Trustees stood for a moment of reflection in Dame Brooke's honour.

The Mayor then updated Trustees on his activities since the last meeting, which included attendance at:

- Dorset Archives;
- Chestnut Nursery;
- Roma Holocaust Memorial Service;
- Canford Heath Residents Association fete;
- Broadstone Horticultural show;
- Yacht Club races;
- Launch of the Poverty Truth Commission;
- Open Gymnastics competition for disabled youngsters at Rossmore Leisure Centre.

23. Report of the Poole Civic Working Group

The Sheriff, Councillor Karen Rampton, updated Trustees on the activity of the Poole Civic Working Group (CWG) following its meeting on 6 October.

As set out in the report, the CWG had discussed various issues including future accommodation needs, progress on the creation of a Community Organisations Database, regalia storage, updates to the Mayor and Sheriff Boards and the Sheriff's Wand, new event processes and the implications of the (now completed) Community Governance Review.

On the updating of Boards and the Sheriff's Wand, Trustees were advised that quotes were being obtained for bronzing/gilting and for wholly new boards, where required. Restoration of the Wand would ensure that it retained its historic appearance, rather than appearing new.

Regarding future accommodation needs, Trustees were advised that an online workshop had been scheduled for 6pm on Tuesday 28 October, at which Trustees could discuss the matter in detail. All Trustees had been invited via their calendars. A visit to Poole Civic Centre could also be arranged, if deemed necessary following the workshop.

Some Trustees suggested that the accommodation workshop would be more effective if it were held in person. The Sheriff advised that this had been considered, but it was felt that an online session would promote greater Trustee attendance.

Discussions were ongoing regarding a suitable venue for the next CWG meeting. Trustees suggested that Hamworthy Library or the Dolphin Centre could have meeting rooms equipped with the requisite resources. The Mayor requested that the Clerk review the lack of meeting spaces in Poole.

24. Finance Update September 2025

The Responsible Financial Officer, Matt Filmer, provided a financial update. Trustees were informed that, as of the end of September 2025, the Charter Trustees were forecast to underspend against the budget set. This was due to the level of spending to date and the planned activity for the rest of the year being lower than originally envisaged.

The forecast underspend for the year was £24,015, which would result in a closing position of £89,452 in reserves.

The AGAR, submitted earlier in the year, had since been externally audited and given a clean bill of health. Relevant documents would be uploaded to the website in the coming days.

25. Community Governance Review Update

The Head of Democratic Services, Richard Jones, provided a verbal update on the Community Governance review following BCP Council's meeting of 14 October 2025.

Trustees were advised that, following BCP Council's decision to create new Town Councils at its meeting on 14 October, the Charter Trustees were to be dissolved on 31 March 2026. Early actions were underway ahead of that dissolution, including the convening of a Task & Finish Group (T&F) to discuss legal and other considerations.

Various Orders to be actioned included the agreement of the transitional arrangements required to provide continuity between the existing Mayoralty/Trustees and the new Town Council. This could include the creation of a shadow Council, to be in effect from 1 April 2026 until the elections for the new Town Council.

Other matters to be considered included the transfer of assets to the new Town Council, a budget for 2026/2027, contacting the College of Arms for the formal transfer of the Coat of Arms, Charters etc., Tax rates, staffing requirements (including an interim Clerk), the mapping of new parish areas and contacting regulators.

The budget for 2026/2027 would be an 'anticipated' budget to ensure sufficient provision for Town Council services. Once formed, the Town Council would then determine how they wished to use that money. The Town Council as not required to spend up to the anticipated amount, as any surplus would then be used to bolster reserves.

As part of this budget, the Tax would be set by BCP Council for the first year. The BCP financial team would then help advise the Town Council to set their own Tax for 2027/2028 and beyond.

Charter Trustee reserves would transfer to the new Town Council, though a review exercise was required to determine the final amount.

Trustees sought further information on the transfer of specific assets, such as civic vehicles and number plates, together with revenue generating sites such as car parks and beach huts. Officers advised that the transfer of assets was limited to civic/ceremonial regalia and mandatory assets like allotments, and there was no intention to transfer revenue generating assets at this time. The team maintained comprehensive records of civic assets which would allow for safe transition.

Trustees were reminded of the need for caution when seeking to commit the new Town Council on certain issues or the transfer of certain items. For example, the decision to transfer a civic vehicle could be taken by a shadow Council, but this would be committing the new Town Council to that decision despite the Town Council being unwilling to take ownership of a

vehicle and all of the implications inherent to that (e.g. maintenance, employment of chauffeurs, etc.)

For this reason, it was suggested that Trustees could seek to keep many services or such assets within BCP Council until the new Town Council was properly established.

The Mayor referenced a proposed Beating of the Land Bounds event and, given the above, sought feedback from Trustees on a suitable time for the event to take place. Trustees suggested the event should take place after Poling Day in 2026.

Cllr Rice left 18:51

The meeting ended at 7.05 pm

MAYOR

THE CHARTER TRUSTEES FOR POOLE



Report subject	Report of the Poole Civic Working Group
Meeting date	3 March 2026
Status	Public Report
Executive summary	This report summarises the issues discussed at the Civic Working Group meetings held since the last Charter Trustee meeting
Recommendations	<p>It is RECOMMENDED that:</p> <ul style="list-style-type: none"> a. Charter Trustees note the contents of the report; and b. Charter Trustees formally approve the disposal of the Shaftesbury Plaque asset as part of the new ownership of the Poole Civic Centre.
Reason for recommendations	To update Charter Trustees on the issues being considered by 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, and if necessary, more regularly.
4. Due to the forthcoming dissolution of the Charter Trustees of Poole on 31 March 2026 and the creation of the new Poole Town Council, this report draws upon those matters discussed at the final CWG meeting, held on 20 February 2026.

Updating and repairing Civic Regalia

5. In order to transfer regalia to the new Town Council in good condition, the Civic team has progressed refurbishment and repairs to a number of Civic assets. These include repairs to the Sheriff's Wand, which was damaged at a recent event.
6. Mayoral Roll of Honour Boards have been updated, and a new Board has been procured to accommodate Mayors from 2022 onwards.
7. Existing Sheriff Boards require specialist servicing which the team has been unable to procure. Therefore, new Sheriff Roll of Honour Boards have been ordered, with a forecast delivery of early March 2026. A signwriter has been engaged and work will commence on lettering upon receipt of the new Boards.

Transfer of assets and the Shaftesbury Plaque

8. Following a recent reverification and revaluation, all assets owned by the Poole Charter Trustees will be transferred to Poole Town Council as of midnight on 31 March 2025.
9. However, colleagues in the Council's Legal team have advised that upon receipt of external legal advice, a condition of the sale of the Poole Civic Centre is the reinstatement of the Shaftesbury Plaque (see below).



10. Due to its inclusion in the building's listed status, the plaque must be returned to and remain in the Poole Civic Centre, transferring to the ownership of the new building owner.
11. Other plaques/boards are not covered by the same legal requirement and will remain with the Town Council, as they are not fixtures under the building's listing.

12. The Plaque has now been returned and reinstalled pending formal approval of the disposal of the asset by Charter Trustees.

RECOMMENDED: That Charter Trustees formally approve the disposal of the Shaftesbury Plaque asset as part of the new ownership of the Poole Civic Centre.

Future event planning

13. As Cllr Mark Howell will remain as Mayor of Poole until such time as Poole Town Council appoints its own Mayor, the Civic team has been working with Cllr Howell on future Civic events.
14. Cllr Howell has requested that a Civic Service be held on 18 April, and a new Beating of the and Bounds event be held on 16 May 2026.
15. As the Charter Trustees will no longer exist after 31 March 2026, and the bank accounts closed, any invoices raised prior to 31 March but payable after this date must be paid by the Town Council.
16. A report seeking approval for the proposed expenditure to cover these events is to be determined at the meeting of the Shadow Poole Town Council on 24 February 2026. Further details on the proposed events can be found in the meeting papers for that meeting, linked below.

Summary of financial implications

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

Summary of legal implications

18. The disposal of the Shaftesbury Plaque asset is a legal requirement to enable the sale of the Poole Civic Centre, as set out in external legal advice.

Summary of human resources implications

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

Summary of sustainability implications

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

Summary of public health implications

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

Summary of equality implications

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

Summary of risk assessment

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

Background papers

24. [Shadow Poole Town Council 24 February 2026 - meeting papers](#)

Appendices

25. None.

THE CHARTER TRUSTEES FOR POOLE



Report subject	Finance Update February 2026
Meeting date	5 March 2026
Status	Public
Executive summary	The forecast for the 2025/26 financial year is that the Charter Trustees of Poole will underspend against the budget set. This is due to spend to date and planned activity for the rest of the year being lower than originally envisaged. The forecast underspend for the year is £25,151 which allows for an estimated reserve of £90,487 to be passed over and split between the Poole and Broadstone Town Councils.
Recommendations	It is RECOMMENDED that: The Charter Trustees note the in-year budget position for 2025/26 and other finance updates set out in the report.
Reason for recommendations	To inform the Charter Trustees of the budget position for the current financial year
Report Authors	Matthew Filmer, Responsible Financial Officer ✉ matthew.filmer@bcpcouncil.gov.uk

Budget forecast position 2025/26

1. The Charter Trustees of Poole approved the 2025/26 budget at their meeting of 29 January 2025. Agreed total expenditure was £158,389 which will be funded from the council tax precept of £132,324, reserve contribution of £25,065 and £1,000 from investment income.
2. Appendix A of this report provides a detailed breakdown of the agreed budgets and the latest financial forecast for 2025/26 against budget headings. The current forecast is that budgets will be underspent at the year-end because of spend to date and planned activity for the rest of year will be less than previously expected. This will create a forecast underspend of £25,151 which is the difference between forecast drawdown of reserves and what was budgeted for.
3. The reserves of the Charter Trustee of Poole are forecasted to decrease to a closing position of £90,487.

Annual Governance and Accountability Return

4. The external audit for 2025/26 accounts will carry on as planned with the completed Annual Governance and Accountability return being presented to the Town Councils in the new financial year.
5. In support of the return an internal audit has been carried out, and full details have been included in Appendix B. We will work with the Town Councils wherever possible to ensure they are aware of any ongoing concerns or risks identified.

Summary of finance Implications

6. As detailed in the report.

Summary of legal Implications

7. None

Summary of human resources implications

8. None

Summary of sustainability impact

9. None

Summary of equality impact

10. None

Summary of risk impact

11. The monitoring of the in-year budget position and early engagement on the 2025/26 budget setting process minimise the risks that budgets are insufficient to meet expenditure, or that in-year overspends occur.

Appendices

Appendix A – February 2026 Budget Forecast

Appendix B – Internal Audit Report 2025/26

The Charter Trustees of Poole - 2025/26



Description of expenditure and income	2025/26 Budget	2025/26 Forecast
Expenditure		
Civic Budget		
Hospitality	10,000	3,012
Civic Regalia	2,500	8,102
Travel and Subsistence	100	34
Sheriff Convention	1,000	578
Out of Pocket Expenses	1,000	0
Photography	300	150
Flowers	300	280
Civic Events		
Mayor-Making	2,500	2,810
Mayor-Making Procession	1,500	972
Hosting Dignitaries	1,000	0
Civic Service	2,000	965
Premises		
Room & Premises rental	15,450	5,932
Staffing Recharges		
Salaries, LGPS Pensions & National Insurance	97,185	97,185
Administration and Running Costs		
Postage	100	0
Printing & Photocopying	50	20
Stationery	150	20
Subscriptions - Organisations	160	160
Supplies and Services		
Uniform and Clothing	300	400
Insurance	640	640
External Auditors	400	400
Internal audit	1,785	1,785
Accountancy	3,966	3,966
IT Provision	1,633	1,633
Communication and Promotions	10,000	0
Telephone	50	50
Laundry (dry-cleaning of Parlour laundry, uniforms, robes)	200	400
Transport		
Use of Vehicles	2,721	2,721
Fuel	1,000	623
Vehicle Hire	400	400
Total Expenditure	158,389	133,238
Income & Reserves		
Council Tax Precept	(132,324)	(132,324)
Investment Income	(1,000)	(899)
Contribution to / (from) Reserves	(25,065)	(15)
Total Income & Reserves	(158,389)	(133,238)
Net Position	0	(0)
Opening Balance	(90,502)	(90,502)
In year movement	25,065	15
Closing Balance	(65,437)	(90,487)

This page is intentionally left blank



POOLE CHARTER TRUSTEES 2025/26

Internal Audit

Author: Ruth Hodges, Audit Manager (Deputy CIA)
Simon Milne, Audit Manager (Deputy CIA)

Version: Final

Date: February 2026

Distribution: Richard Jones, Head of Democratic Services
Neil Fraser, Deputy Head of Democratic Services
Matthew Filmer, Responsible Financial Officer
Robin Watson, Director of Law and Governance
Adam Richens, Director of Finance
Aidan Dunn, 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 Poole Charter Trustees as outlined in the Annual Governance & Accountability Return (AGAR) 2025/26 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.

13 recommendations were made in the 2024/25 audit report; the status of these recommendations at the time of the audit is shown below:

	High	Medium	Low	Total
Implemented	0	1	5	6
Not Implemented	0	4	3	7
Total	0	5	8	13

Due to the closure of the Charter Trustees at the end of March 2026, no recommendations for control improvements have been made during this audit. However, if they were to remain in operation, a number of recommendations would have been made to enhance the control framework.

∞ We undertake our work on a risk and sample basis in line with the Global 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	2025/26 Internal Audit Opinion on the operation of the control framework throughout the financial year	2025/26 AGAR opinion	2025/26 recommendations made
A) Appropriate accounting records have been properly kept throughout the financial year.	Reasonable	Yes	No recommendations made due to the closure of the Charter Trustees on 31 March 2026
B) This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	Reasonable	Yes	
C) This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Reasonable	Yes	
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	
E) Expected income was fully received, based on correct prices, properly recorded, and promptly banked; and VAT appropriately accounted for.	Substantial	Yes	
F) Petty Cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.	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	Reasonable	Yes	
H) Asset and investment registers were complete and accurate and properly maintained.	Reasonable	Yes	
I) Periodic bank account reconciliations were properly carried out during the year.	Reasonable	Yes	
J) Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	Reasonable	Yes	
K) If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	N/A	N/A	
L) The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with the relevant legislation	Reasonable	Yes	
M) The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	Reasonable	Yes	
N) The authority complied with the publication requirements for the prior year AGAR.	Reasonable	Yes	
O) Trust funds (including charitable) - the Council met its responsibilities as a trustee.	N/A	N/A	
Internal Control Objectives outside the AGAR requirements			
Consideration of Service Level Agreement			

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				Reasonable	
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	
1	<p>Value for Money – quotations</p> <p>Issues: The level of discretionary spend by the Charter Trustees is low in the context of its overall budget with over 90% being a recharge to BCP Council for staffing costs, accountancy, insurance etc and with individual items of spend up to a maximum of approximately £3k.</p> <p>The process for selecting supplies would benefit the introduction of written processes, as per the recommendation in the 2024/25 audit:</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> <p>Whilst no documented process is in place, in practice, officers seek approval from the Charter Trustees for purchases where quotations are not able to be obtained. Testing showed that quotations, approval from the Charter Trustees or reasonable explanations were generally received for purchases over the £500 quotation limit.</p> <p>Risk: The Charter Trustees are not obtaining value for money.</p>					
2	<p>Purchase Orders</p> <p>Issue: The Charter Trustees do not have access to the BCP Council electronic order system. Formal official orders are not raised for purchases as use of manual processes was found to be time consuming. The recommendations from the previous audit have therefore not been implemented:</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>					

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
	<p>Whilst recommendations to improve controls would be made if the Charter Trustees were to continue to exist, testing showed that there was generally tacit agreement for spend through approval of budget lines and specific approval from the Charter Trustees in some higher risk cases. The context of the value and nature of the spend means these were low risk.</p> <p>Risk: Purchases may not be authorised; there may be no record of agreed terms and conditions (including price) or record of committed expenditure.</p>					
C.	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.					Reasonable
3	<p>Insurance</p> <p>Issue: Whilst insurance cover was in place during the year, the recommendations made in the previous audit, below, have not been implemented given the imminent closure of the Charter Trustees and thus the risk remained:</p> <p>Ensure that the insurance recharges cover all areas of insurance, including officer time, and this is included in the Service Level Agreement.</p> <p>Review insurance cover and premiums in conjunction with the Insurance team to ensure that it meets the needs of the Charter Trustees.</p> <p>Risk: The Charter Trustees may not have appropriate insurance cover.</p> <p>BCP Council Risk: <i>The Council may be subsidising the insurance costs of the Charter Trustees.</i></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
4	<p>Budget Overspend Approval</p> <p>Issue: At the mid-year financial update, there was an overall budget forecast underspend of £24,015. There were some individual areas of overspend on some budget headings, in Civic Regalia in particular, but these were of relatively small value. There was not always a clear audit trail to show that the overspend had received approval from the Charter Trustees in advance of spend, as required by the Handbook. This was recommended in last year's audit as follows:</p> <p>Ensure appropriate approval, in line with handbook requirements, is obtained and documented prior to spend.</p> <p>However, the overspends were transparent and did appear to be line with Charter Trustee's intentions.</p> <p>Risk: Potential unapproved overspend on budgets.</p>					
5	<p>Reserves</p> <p>Issue: As historically reported, the Charter Trustees have a high level of reserves, significantly higher than the 20% recommended by the Responsible Finance Officer. This was forecast to be £89,452 for 2025/26 at the mid-year forecast. Despite efforts to reduce the reserves in previous years, this has proved difficult due to the limited remit of the Charter Trustees.</p>					

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
	<p>Previous audits have recommended that:</p> <p>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.</p> <p>Due to the forthcoming closure of the Charter Trustees, a reserves strategy has not been developed. However, an update to the Charter Trustees in October noted that the reserves would transfer to the new Town Councils.</p> <p>Risk: The Charter Trustees may be levying a higher precept than required.</p>					
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 the testing period 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	
<p>^N 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.</p>						
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				Reasonable	
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	
The discrepancies identified during last year's audit have been identified and resolved. Additional controls were put in place to prevent unauthorised amendments of the register as recommended in the last audit. A full asset valuation and verification exercise has been undertaken, and this will be used to provide the figures for the 2025/26 financial statements. One minor discrepancy was identified which is being rectified and reported by officers as necessary.						
I.	Periodic bank account reconciliations were properly carried out during the year				Reasonable	
6	<p>Agreement of bank reconciliations</p> <p>Issue: Bank reconciliations were carried out by officers during the year. However, due to a misunderstanding, these were not verified and agreed by the nominated Charter Trustee at the time as required by the Charter Trustee Handbook. This was also identified in previous years, where the following recommendation was made:</p>					

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
	<p>Prior to the end of the financial year and closure of the accounts, arrangements should be put in place for the verification and agreement of all outstanding bank reconciliations.</p> <p>Following the audit, confirmation has been received that these have now been approved retrospectively.</p> <p>Risk: Bank Reconciliation not approved</p>					
J.	<p>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</p>				Reasonable	
<p>Formal financial statements are only produced at year end, and these are considered by the external auditor as part of their annual audit process. There are appropriate arrangements in place to account for any debtors and creditors at the financial year-end.</p>						
K.	<p>If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt</p>				N/A	
<p>The Trustees did not certify themselves as exempt from a limited assurance review in 2024/25 and therefore this is not applicable.</p>						
L.	<p>The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with the relevant legislation</p>				Reasonable	
<p>The Trustees publish most of the required information via the website. Explanations for the exceptions to this, expenditure over £100 and civic regalia list, were reported to the Charter Trustees in the June 2025 meeting.</p>						
M.	<p>The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.</p>				Reasonable	
<p>The Trustees placed notice on the relevant section of the BCP Council website advertising the public's right to inspect the accounts for the 2024/25 accounting statements.</p>						
N.	<p>The authority complied with the publication requirements for the prior year AGAR</p>				Reasonable	
<p>All publication requirements appear to have been complied with as published on the relevant parts of the BCP website.</p>						
O.	<p>Trust funds (including charitable) – the council met its responsibilities as a trustee</p>				N/A	
<p>The Charter Trustees are not trustees of any charities.</p>						
<p>Other Issues - Consideration of Service Level Agreement</p>						

Rec No.	Findings	Recommendations	Priority	Management Response	Responsible Officer	Target Date
7	<p>Service Level Agreement</p> <p>Issue: There is no Service Level Agreement in place between the Charter Trustees and BCP Council, which was an Internal Audit recommendation initially raised in 2020/21 and annually since as follows:</p> <p>Service Level Agreements or equivalent will be put in place between the Council and the Trustees to formally define their relationship and to set out what is being provided by the Council.</p> <p>Work to implement a Service Level Agreement was underway until it was agreed to be halted by the Civic Working Group due to the decision to create Town Councils. An SLA is currently being produced between BCP Council and the new Town Councils.</p> <p>Risk: The Charter Trustees may not be receiving value for money on the services provided by BCP Council. There may be misunderstanding or dispute about the levels of service delivered, and could result in a loss of service. 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>					