

# Public Document Pack

## NOTICE OF A MEETING OF THE CHARTER TRUSTEES FOR HARROGATE

- To:** Councillors Chris Aldred, Philip Broadbank, Sam Gibbs, Michael Harrison, Paul Haslam, Peter Lacey, John Mann, Mike Schofield, Monika Slater and Andrew Timothy.
- Date:** Thursday 12th September 2024
- Time:** 9.15 am
- Venue:** Council Chamber, Civic Centre, Harrogate

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

Members of the public are entitled to attend this meeting as observers for all those items taken in open session. Please contact the named democratic services officer supporting this committee, details at the foot of the first page of the Agenda, if you have any queries.

Recording is allowed at Council, committee and sub-committee meetings which are open to the public. Please give due regard to the Council's protocol on audio/visual recording and photography at public meetings. Anyone wishing to record is asked to contact, prior to the start of the meeting, the named democratic services officer supporting this committee. We ask that any recording is clearly visible to anyone at the meeting and that it is non-disruptive.

**BARRY KHAN**  
**CLERK TO THE CHARTER TRUSTEES**

### AGENDA

1. **Apologies for Absence**
2. **Minutes of the Meeting held on 30 May 2024** (Pages 3 - 4)
3. **Declarations of Interest**  
All Members are invited to declare at this point any interests they have in items appearing on this agenda, including the nature of those interests.
4. **Questions and Statements by the Public**  
Members of the public may ask questions or make statements at this meeting if they have given notice to Elizabeth Jackson, Principal Democratic Services Officer ([elizabeth.jackson@northyorks.gov.uk](mailto:elizabeth.jackson@northyorks.gov.uk)) and supplied the text by midday on Monday 9 September, three working days before the day of the meeting. Each speaker should limit themselves to 3 minutes on any item. Members of the public who have given notice will be invited to speak:-
  - at this point in the meeting if their questions/statements relate to matters which are not otherwise on the Agenda (subject to an overall time limit of 30 minutes);
  - when the relevant Agenda item is being considered if they wish to speak on a matter which is on the Agenda for this meeting.

If you are exercising your right to speak at this meeting, but do not wish to be recorded, please inform the Chair who will instruct anyone who may be taking a recording to cease while you speak.

**5. Charter Mayor's Report**

The Charter Mayor to provide a verbal update on his activities since the last meeting of the Charter Trustees

**6. Finance Report Q4 2023-24**

**(Pages 5 - 12)**

To approve the report of the Responsible Financial Officer

**7. Any Other Items**

Any other items which the Leader agrees should be considered as a matter of urgency because of special circumstances

**8. Date of Next Meeting**

**Members are reminded that in order to expedite business at the meeting and enable Officers to adapt their presentations to address areas causing difficulty, they are encouraged to contact Officers prior to the meeting with questions on technical issues in reports.**

**Contact Details:**

For enquiries relating to this agenda please contact Elizabeth Jackson, Principal Democratic Services Officer.

Tel: 01423 556409 or email [Elizabeth.jackson@northyorks.gov.uk](mailto:Elizabeth.jackson@northyorks.gov.uk)

Website: [www.northyorks.gov.uk](http://www.northyorks.gov.uk)

Barry Khan  
Assistant Chief Executive Legal and Democratic Services  
County Hall  
Northallerton

4 September 2024

## The Charter Trustees for Harrogate

Minutes of the meeting held at the Civic Centre, Harrogate on Thursday 30 May 2024 commencing at 9.15 am.

Councillors: Councillor Chris Aldred in the Chair. Councillors Philip Broadbank, Sam Gibbs, Michael Harrison, Paul Haslam, Peter Lacey, Mike Schofield, Monika Slater and Andrew Timothy,

Officers present: Karen Iveson, Assistant Director Finance (remote attendee); Jennifer Norton, Assistant Director Legal; Pamela Barnes, Mayor's Secretary; Charlie Casey, Senior Democratic Services Officer and Elizabeth Jackson, Principal Democratic Services Officer.

Apologies: Councillor John Mann

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### 31 Apologies for Absence

The Charter Mayor, Councillor Michael Harrison, welcomed everyone to the meeting. The Mayor also welcomed Councillor Andrew Timothy, the newly elected Councillor for Stray, Woodlands and Hookstone division, to his first meeting of the Charter Trustees.

An apology for absence had been received from Councillor John Mann.

### 32 Election of Charter Mayor

Moved by Councillor Michael Harrison                      Seconded by Councillor Philip Broadbank

**Resolved (unanimously) –**

That Councillor Chris Aldred be elected Charter Mayor of Harrogate for 2024-2025.

The Charter Mayor made the declaration of acceptance of office.

**The Charter Mayor, Councillor Chris Aldred, in the Chair**

### 33 Election of Deputy Charter Mayor

Moved by Councillor Chris Aldred                      Seconded by Councillor Monica Slater

**Resolved (unanimously) –**

That Councillor Philip Broadbank be elected Deputy Charter Mayor of Harrogate for 2024-2025.

The Deputy Charter Mayor made the declaration of acceptance of office.

### 34 Minutes of the Meeting held on 11 December 2023

The Minutes of the meeting of the Charter Trustees held on 11 December 2023 were

approved as a correct record and signed by the Mayor.

### **35 Declarations of Interest**

No declarations of interest were made at the meeting.

### **36 Charter Mayor's Report**

The Mayor invited Councillor Michael Harrison, the outgoing Charter Mayor, to give an update on Mayoral activities undertaken since December. Councillor Harrison began by thanking Councillor Aldred for being his Deputy, and thanked officers for their support during what had been an enjoyable year. The Charter Mayor was a smaller role than the Borough Council Mayor and events attended were those of a civic nature where the Mayor would be expected to attend such as Remembrance Sunday or wreath laying, some community events and occasionally corporate events at HCC where visiting conferences had invited the Mayor.

The Mayor then thanked Councillor Harrison for his work during his year in office and undertaking the role so well, and he advised he would take the same approach to attendance at events. The Mayor reported there was no cost to the council tax payer for the Mayor's attendance at events.

### **37 Calendar of Meetings**

Dates for meetings of the Charter Trustees for the remainder of the municipal year would be agreed with Members following the meeting.

### **38 Appointment of External Auditor**

Considered –

A report by the Responsible Financial Officer for the Charter Trustees seeking approval for the appointment of the external auditor of the Charter Trustees through the national framework overseen by the Smaller Authorities' Auditor Appointments body.

**Resolved (unanimously) –**

That the Charter Trustees for Harrogate agree the use of the Smaller Authorities' Auditor Appointments framework for the appointment of the external auditor.

### **39 Any Other Items**

There was no urgent business.

The meeting concluded at 9.36 am.

## The Charter Trustees for Harrogate

12 September 2024

### Finance Report Q4 2023-24

#### Report of the Responsible Finance Officer

#### 1.0 PURPOSE OF REPORT

- 1.1 To inform the Charter Trustees of the full year budget position to the end of March 2024 for the financial year 2023-24

#### 2.0 SUMMARY

- 2.1 The Charter Trustees are asked to note the expenditure incurred to the end of March 2024.

#### 3.0 BACKGROUND

- 3.1 This is the first year of the Charter Trustees for Harrogate and the initial budget was set as part of North Yorkshire Council's overall budget process, with a special expense added to the council tax charge for residents in the area covered by the Charter Trustees. A breakdown of the budget is set out at Appendix 1.
- 3.2 The total budget set for the year was £12,100.
- 3.3 This report presents expenditure incurred to the end of March 2024.

#### 4.0 EXPENDITURE AGAINST BUDGET

- 4.1 As at the end of March a total of £12,100 has been expended – in summary:

Summary	Budget £	Spend to March 2024 £	Comments
Officer Support	10,000	10,000	Recharge of costs from North Yorkshire Council
Auditors	500	210	Estimated fee based on scale fee
Other Costs	1,600	1,450	Events, civic collection insurance and ACTT subscription
Carried Forward	0	440	Subject to actual audit fee
<b>Total</b>	<b>12,100</b>	<b>12,100</b>	

- 4.2 The external audit fee for the year ended 31 March 2024 has not yet been expended but will be accrued in the accounts for the year. There are no other matters to raise on this expenditure.

## **5.0 Year-end Accounts**

5.1 The formal year end accounts required for audit purposes are attached and subject to approval, will be submitted to the appointed auditors PKF Littlejohn following the meeting. The timing of this meeting is such that it may be necessary for the auditor to issue an 'interim' report at the end of September if they are not in a position to close the review by 30 September, and a final report will be issued when completed.

## **6.0 ALTERNATIVE OPTIONS CONSIDERED**

6.1 N/A

## **7.0 FINANCIAL IMPLICATIONS**

7.1 As set out above.

## **8.0 LEGAL IMPLICATIONS**

8.1 There are no legal implications.

## **9.0 EQUALITIES IMPLICATIONS**

9.1 There are no equalities implications.

## **10.0 CLIMATE CHANGE IMPLICATIONS**

10.1 There are no climate change implications.

## **11.0 REASONS FOR RECOMMENDATIONS**

11.1 To inform the Charter Trustees of the full year budget position to the end of March 2024 – month 12 of 2023-24 and, subject to receipt of the audit pack prior to the meeting, to seek approval of the year-end accounts.

## **12.0 RECOMMENDATIONS**

- i) That the Charter Trustees note the expenditure incurred to the end of March 2024 for the financial year 2023-24;
- ii) That the Charter trustees approve the year-end accounts for 2023-24 for submission to the auditor.

### **APPENDICES:**

Appendix 1 – Annual Budget 2023-24

Appendix 2 – Year-end accounts for submission to auditor

### **BACKGROUND DOCUMENTS:**

None.

Karen Iveson (RFO)  
Assistant Director Resources  
County Hall  
Northallerton

2 September 2024  
Report Author – Karen Iveson

**The Charter Trustees for Harrogate  
Budget Summary 2023-24**

<b>Item</b>	<b>Cost</b>
Civic collection insurance	£500
Wreaths	£100
Auditors	£500
ACTT Membership	£150
Mileage claims	£50
Officer support	£10,000
Miscellaneous costs	£800
<b>Total budget</b>	<b>£12,100</b>
Band D precept	£0.44

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# Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

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 2023/24

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 2024, that:

	Agreed		'Yes' means that this authority:
	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 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
<b>1.</b> 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>
<b>2.</b> (+) 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>
<b>3.</b> (+) 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>
<b>4.</b> (-) 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>
<b>5.</b> (-) 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>
<b>6.</b> (-) 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>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> 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 – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> 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>
<b>10.</b> 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	
<b>11a.</b> 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>
<b>11b.</b> 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 2024 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**

**Karen L Iveson**

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

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