



Date **27/06/2023**
Time **19:30 - 21:30**
Location **Council Chamber, Brooke House**
Required: ***Cllrs: Anna Keen, Caroline Egglestone, Cath Thompson, Cherise Welch, Donna Sidebotham, Elizabeth Baker, Ellen Mac Hale, Gerry Webb, Graham Firth, Guy Gillbe, Helen Purnell, Imara Wright, Janet Cochrane, Jeffrey Gillbe, Jenny Penfold, Jodie Watts, Kandy Jefferies, Kathleen Nugent, Kathryn Neil, Kwabena Adu-Quaye, Lucy Young, Mary Temperton, Megan Wright, Naheed Ejaz, Paul Bidwell, Roy Bailey, Ryan Frost, Simon Carter***

Dear Councillors,

All Bracknell Town Councillors are summoned to attend this Full Council meeting on 27th June 2023 at 7.30 pm in the Council Chamber at Brooke House.

Please note that this is a face-to-face meeting and if Councillors attend virtually on the link sent via calendar invite, this will not be counted as attendance, and they will not be able to vote.

The meeting is open to the press and the public, who may join either in person or virtually. We need 19 Councillors to be present to meet the quorum, if you cannot attend the meeting please send your apologies to the Town Clerk.

Thanks

Jackie Burgess

Town Clerk

Full Council

Agenda

Table of contents

27/06/2023 19:30 - 20:30

FC116/23 - Attendance	4
.....	
FC117/23 - Declarations of Interest	4
.....	
FC118/23 - Minutes	4
.....	
Attachments	
2023-05-16 - AGM Minutes	5
FC119/23 - Matter Arising from the Minutes	10
.....	
FC120/23 - Mayor's Announcements	10
.....	
FC121/23 - Planning Committee	11
.....	
Attachments	
2023-05-16 - Planning Committee Meeting - Minutes	12
2023-05-23 - Planning - Minutes	13
2023-06-13 - Planning Committee - Minutes(1)	17
FC122/23 - Environmental Services Committee	18
.....	
Attachments	
2023-05-16 - Environmental Services Committee Meeting - Minutes	19
2023-06-06 - Environmental Services Committee - Minutes	20
FC123/23 - Strategy and Finance Committee	23
.....	
Attachments	
2023-05-16 - Strategy and Finance Committee Meeting - Minutes	24
FC124/23 - Staffing Committee	25
.....	
Attachments	
2023-05-16 - Staffing Committee Meeting - Minutes	26
2023-06-06 - Staffing Committee - Minutes	27
FC125/23 - Composition of Committees	29
.....	
FC126/23 - Internal Auditor's Report	29
.....	
Attachments	
BTC interim report 2023	30

BTC FINAL report 2023v2	34
FC127/23 - Annual Governance Accountability Return (AGAR) 2022-23	37
<hr/>	
Attachments	
DRAFT AnnualReturnForm3_2022-23_e	38
FC128/23 - Financial Statements 2022-23	44
<hr/>	
Attachments	
BTC financial statements 2023	45
FC129/23 - Standing Orders	52
<hr/>	
Attachments	
BTC Standing Orders 2023 (2)	53
FC130/23 - Financial Regulations	75
<hr/>	
Attachments	
Financial Regulations including Investment Strategy BTC 2023	76
FC131/23 - Terms of Reference	92
<hr/>	
Attachments	
Terms of Ref - Strategy and Finance Committee	93
Terms of Ref - Environmental Services Committee	94
Terms of Ref - Planning Committee	95
Terms of Ref - Staffing Committee	96
FC132/23 - Investments	97
<hr/>	
Attachments	
SF42 23 Investment Account	98
20230531 PSDF Fund Factsheet	99
FC133/23 - FC150/23 Birch Hill Toilets	101
<hr/>	
FC134/23 - CIL Report	101
<hr/>	
Attachments	
CIL DOCUMENT 2023-24	102

FC116/23

FC116/23 - Attendance

To receive apologies

For Information

FC117/23

FC117/23 - Declarations of Interest

2.1 To receive declarations of interest from Councillors on items on the agenda

2.2 To receive written requests for dispensations for disclosable pecuniary interests (if any)

2.3 To grant any requests for dispensation as appropriate

For Information

[#doi](#)

FC118/23

FC118/23 - Minutes

To approve as a correct record the minutes of the meeting held on 16th May 2023

For Decision

[#minutes](#)

Attachments

[2023-05-16 - AGM Minutes.docx](#)

Bracknell Town Council

Annual General Meeting



Date	16/05/2023
Time	19:35 – 20:14
Location	Great Hollands Pavilion
Present	Cllrs: Kwabena Adutwum-Quaye, Roy Bailey, Elizabeth Baker, Paul Bidwell, Simon Carter, Caroline Egglestone, Naheed Ejaz, Ryan Frost, Guy Gillbe, Kandy Jefferies, Anna Keen, Kathryn Neil, Kathleen Nugent, Mary Temperton, Cath Thompson, Jodie Watts, Gerry Webb, Cherise Welch, Megan Wright, Lucy Young
Present:	Mr. Dai Roberts, Mr. Alvin Finch, Officers, Members of the public
Apologies	Cllrs: Graham Firth, Jeffrey Gillbe, Helen Purnell, Donna Sidebotham, Imara Wright, Janet Cochrane, Ellen Mac Hale, Jenny Penfold
Note Taker	Jackie Burgess, Rachel Gordge

Minutes

FC141/23 - Annual General Meeting Attendance

Apologies were received from Cllrs: Graham Firth, Jeffrey Gillbe, Helen Purnell, Donna Sidebotham, Imara Wright, Janet Cochrane, Ellen Mac Hale, Jenny Penfold

FC142/23 - Bracknell Town Mayor's Welcome

Bracknell Town Mayor 2022/23, Dai Roberts welcomed everyone to the meeting.

FC143/23 - Appointment of Town Mayor 2023/2024

Town Mayor 2022/23 requested nominations for the appointment of the Town Mayor 2023/24. It was proposed by Cllr Mary Temperton that Cllr Simon Carter be appointed Town Mayor 2023/24. This was seconded by Cllr Paul Bidwell. Cllr Simon Carter was appointed Town Mayor 2023/24 APPROVED

Cllr Simon Carter read the Declaration of Acceptance of Office and signed the document to accept the role of Bracknell Town Mayor and received his Chain of Office

Cllr Carter presented Dai Roberts with the Past Mayor's badge and thanked him for his service. Dai has attended over 100 events over the last year.

Mayoress Christine Carter received her chain

FC144/23 - Appointment of Deputy Town Mayor 2023/2024

Cllr Simon Carter requested nominations for the appointment of Deputy Town Mayor. It was proposed by Cllr Mary Temperton that Cllr Elizabeth Mary Baker be appointed Deputy Town Mayor 2023/24. This was seconded by Cllr Lucy Young. Cllr Elizabeth Mary Baker was appointed Deputy Town Mayor 2023/24 APPROVED

Cllr Elizabeth Mary Baker received her Chain of Office

Cllr Baker thanked Alvin Finch for all the work he did last year, supporting local organisations and events as Bracknell Town Deputy Mayor and for being an effective Chair of the Planning Committee.

FC145/23 - Declarations of Interest

There were no Declarations of Interest

FC146/23 - Committee Appointments

It was proposed by Cllr Caroline Egglestone to move the nominations for the Committee appointments en bloc.
This was seconded by Cllr Mary Temperton APPROVED

Strategy and Finance Committee

Members	Substitutes
Cllr Guy Gillbe	<i>Cllr Donna Sidebotham</i>
Cllr Megan Wright	<i>Cllr Cherise Welch</i>
Cllr Anna Keen	<i>Cllr Paul Bidwell</i>
Cllr Kathryn Neil	<i>Cllr Kandy Jefferies</i>
Cllr Graham Firth	
Cllr Roy Bailey	
Cllr Kwabena Adutwum-Quaye	

Environmental Services Committee

Members	Substitutes
Cllr Lucy Young	<i>Cllr Donna Sidebotham</i>
Cllr Imara Wright	<i>Cllr Helen Purnell</i>
Cllr Caroline Egglestone	<i>Cllr Naheed Ejaz</i>
Cllr Jeffrey Gillbe	
Cllr Mary Temperton	
Cllr Kathleen Nugent	
Cllr Simon Carter	
Cllr Gerry Webb	
Cllr Ryan Frost	
Cllr Janet Cochrane	
Cllr Jodie Watts	
Cllr Ellen Mac Hale	

Staffing Committee

Members	Substitutes
Cllr Anna Keen	<i>Cllr Donna Sidebotham</i>
Cllr Elizabeth Mary Baker	<i>Cllr Guy Gillbe</i>
Cllr Simon Carter	<i>Cllr Helen Purnell</i>
Cllr Roy Bailey	
Cllr Cath Thompson	
Cllr Mary Temperton	

Planning Committee

Members	Substitutes
Cllr Kwabena Adutwum-Quaye	<i>Cllr Donna Sidebotham</i>
Cllr Lucy Young	<i>Cllr Ryan Frost</i>
Cllr Janet Cochrane	<i>Cllr Cath Thompson</i>
Cllr Ellen Mac Hale	
Cllr Jennifer Penfold	

FC147/23 - Working Group Appointments

It was proposed by Cllr Caroline Egglestone to move the nominations for the Working Group appointments en bloc. This was seconded by Cllr Mary Temperton APPROVED

Carbon Reduction Working Group

Members	Substitutes
Cllr Mary Temperton	<i>Cllr Paul Bidwell</i>
Cllr Guy Gillbe	<i>Cllr Ryan Frost</i>
Cllr Megan Wright	
Cllr Imara Wright	
Cllr Gerry Webb	
Cllr Donna Sidebotham	

Community Events

Members	Substitutes
Cllr Jodie Watts	<i>Cllr Helen Purnell</i>
Cllr Lucy Young	<i>Cllr Ryan Frost</i>
Cllr Cath Thompson	
Cllr Janet Cochrane	
Cllr Mary Temperton	
Cllr Donna Sidebotham	

FC148/23 - Outside Body Appointments

It was proposed by Cllr Caroline Egglestone to move the nominations for the Outside Body appointments en bloc. This was seconded by Cllr Mary Temperton APPROVED

<i>South Hill Park Trust</i> (Charity number 265656 Company no 1104422) <i>1 representative and 1 substitute</i>	<i>Member: Cllr Paul Bidwell</i> <i>Substitute: Cllr Jennifer Penfold</i>
--	--

<i>Community Associations</i>	
Birch Hill	Cllr Janet Cochrane
Bullbrook	Cllr Caroline Egglestone
Crown Wood	Cllr Elizabeth Mary Baker
Easthampstead & Wildridings	Cllr Guy Gillbe
Great Hollands	Cllr Lucy Young
Hanworth	Cllr Kathleen Nugent
The Parks	Cllr Kwabena Adutwum-Quaye
New Priestwood	Cllr Ellen Mac Hale
Jennett's Park	Cllr Jeffrey Gillbe

<i>Bracknell Forest Council (BFC)</i>	
--	--

Borough/Parish Liaison Committee <i>2 representatives</i>	Cllr Kwabena Adutwum-Quaye Cllr Graham Firth
Lily Hill Park Steering Committee	Cllr Caroline Egglestone
South Hill Park - Management Group <i>2 representatives</i>	Cllr Kathleen Nugent Cllr Jennifer Penfold
BFC Code of Conduct Panel <i>1 single-hatted representative</i>	Cllr Anna Keen <i>(NB: term of office runs to 2024)</i>

Local Organisations	
Age Concern	Cllr Megan Wright
Bracknell Twinning Association <i>Mayor + 2 representatives</i>	Cllr Guy Gillbe Cllr Anna Keen
Bracknell Forest Nature Partnership	Cllr Helen Purnell
Citizens Advice Bureau	Cllr Simon Carter

FC149/23 - Minutes

It was proposed by Cllr Mary Temperton to approve and to authorise the Mayor to sign as a correct record, the minutes of the meeting held on 21st February 2023. This was seconded by Cllr Paul Bidwell APPROVED
The minutes were signed by the Town Mayor as a correct record.

FC150/23 - Matters Arising

- The Birch Hill toilets are not yet open as the work is not completed to a high enough quality
- Roughly 18 Coronation Grants were awarded including requests for flowerbed planting, tea parties, litter pick on May and some celebrations
- Twinning quiz night raised £350 to help welcome the Leverkusen guests in September

FC151/23 - Mayor's Announcements

Councillor Simon Carter gave a short speech and extend his thanks to all Bracknell Town Council staff for all their hard work. Cllr Carter is hoping to learn all he can about Bracknell Town, the people of Bracknell and how best to serve the community as Town Mayor. The Mayoral charity for the year will be announced on the Bracknell Town Mayor's social media pages.

FC152/23 - Planning Committee Reports

The following minutes of the Planning Committee were NOTED as a correct record

- 21st February 2023
- 14th March 2023
- 4th April 2023
- 2nd May 2023

Councillors paid tribute to Alvin Finch as the Chair of the Planning Committee for the past 4 years and his support to new Councillors in the meetings.

FC153/23 - Environmental Services Committee Reports

The following minutes of the Environmental Services Committee were NOTED as a correct record

- 28th February 2023

FC154/23 - Strategy and Finance Committee Reports

The following minutes of the Strategy and Finance Committee were NOTED as a correct record

- 14th March 2023

FC155/23 - Staffing Committee Reports

The following minutes of the Staffing Committee were NOTED as a correct record

- 7th March 2023

FC156/23 - To Adopt the General Power of Competence

It was proposed by Councillor Paul Bidwell to adopt the use of the General Power of Competence for 2023-2027 as set out in the Parish Councils ((General Power of Competence) Prescribed Conditions) Order 2012. This was seconded by Councillor Mary Temperton APPROVED

FC157/23 - Meetings and Events Schedule 2023/2024

- The changes to the Meeting Schedule for 2023/24 were NOTED
- The Events Schedule and essential Councillor training dates for 2023 were NOTED

FC158/23 - Received Income Transactions

The received income transactions from 1st November 2022 to 31st January 2023 were NOTED

FC159/23 - Paid Expenditure Transactions

It was proposed by Councillor Paul Bidwell that the Paid Expenditure Transactions from 1st November 2022 – 31st January 2023 are approved and signed as a correct record by the Town Mayor. This was seconded by Councillor Jodie Watts APPROVED

FC160/23 - Date of Next Meeting

It was noted that the next Full Council meeting is being held on Tuesday 27th June 2023 at 7.30pm in the Council Chamber at Brooke House

Signed:

Date:

FC119/23

FC119/23 - Matter Arising from the Minutes

To discuss matters arising from the minutes not discussed elsewhere on the agenda

- SF104/22 Thames Water at Jocks Lane - to receive an update from the Town Clerk
- SF43/23 Community Events - Councillors are encouraged to volunteer at the upcoming events, contact the Town Clerk if you can help
- ES26/23 Jealotts Hill Community Landshare visit - Councillors will be visiting the site on 23rd June 2023

For Information

[#minutes](#)

FC120/23

FC120/23 - Mayor's Announcements

To receive an update from the Town Mayor

For Information

[#mayor](#)

FC121/23 - Planning Committee

Committee Chair to present the minutes of the meetings for approval from the following dates:

- 16th May 2023
- 23rd May 2023
- 13th June 2023 - meeting cancelled

For Decision

[#planning](#)

Attachments

[2023-05-16 - Planning Committee Meeting - Minutes.pdf](#)

[2023-05-23 - Planning - Minutes.pdf](#)

[2023-06-13 - Planning Committee - Minutes\(1\).pdf](#)



Date 16/05/2023
Time 20:14 - 20:16
Location Great Hollands Pavilion
Present Cllrs: Kwabena Aduwum-Quaye, Lucy Young, Ryan Frost, Cath Thompson
Apologies Cllrs: Janet Cochrane, Ellen Mac Hale, Jenny Penfold, Donna Sidebotham
Note Taker Rachel Gordge

Minutes

P58 / 2023 - Apologies

Apologies were received from Cllrs: Janet Cochrane, Ellen Mac Hale, Jenny Penfold, Donna Sidebotham

P59 / 2023 - Appointment of Chair

Cllr Kwabena Aduwum-Quaye was nominated as Chair of the Planning Committee 2023. A vote was taken and Cllr Aduwum-Quaye was elected as Chair of the Planning Committee 2023 APPROVED

P60 / 2023 - Appointment of Vice Chair

Cllr Janet Cochrane was nominated as Vice Chair of the Planning Committee 2023. A vote was taken and Cllr Cochrane was elected as Vice Chair of the Planning Committee 2023 APPROVED

P61 / 2023 - Declarations of Interest

The following points about Declarations of Interests were NOTED:

- Members are requested to declare any personal interests
- Any member with a Disclosable Pecuniary Interest in a matter should withdraw from the meeting when the matter is under consideration and should notify the Town Clerk that they are withdrawing as they have such an interest
- If the Disclosable Pecuniary Interest is not entered on the register of Members' interests the Monitoring Officer must be notified of the interest within 28 days
- It is not practical to offer detailed advice during the meeting on whether or not a personal interest should be declared, or whether a personal interest should be regarded as a Disclosable Pecuniary Interest
- Members are advised to seek the advice of the Clerk well before the meeting as it may be necessary to refer the matter the Monitoring Officer for a decision

P62 / 2023 - Date of the Next Meeting

The date of the next Planning Committee meeting was NOTED
Tuesday 23rd May at 6.30pm in the Council Chamber at Brooke House

Sign:

Date:



Date 23/05/2023
Time 18:30 - 19:45
Location Council Chamber, Brooke House
Present Chairman: Cllr Kwabena Adutwum-Quaye
Cllr Janet Cochrane, Cllr Ellen McHale, Cllr Jenny Penfold,
Cllr Donna Sidebottom, Cllr Lucy Young.
Observing Cllr Guy Gillbe
Note Taker Debbie Horton

P64 / 2023 - Attendance

1. To receive apologies - None
2. Substitution - None
3. Co-options - None

P65 / 2023 - Declarations of Interest

To receive declarations of interest from Councillors on items on the agenda.

To receive written requests for dispensations for disclosable pecuniary interests (if any).

To grant any requests for dispensation as appropriate

None

P66 / 2023 - Minutes

To approve as a correct record the minutes of the last meeting.

The minutes of the meeting held on the 2nd of May 2023 were approved as a correct record.

P67 / 2023 - Matters Arising

To discuss any matters arising not discussed elsewhere on the agenda.

None

P68 / 2023 - To consider Planning Applications received.

23/00229/FUL

Old Bracknell

10 Redvers Road

Change of use of amenity land to form additional parking space with extended dropped kerb and erection of single storey side extension.

Observation: B.T Councillors have no objection although they would like the safety of pedestrians taken into consideration due to traffic flow from the business being run from this property.

23/00237/FUL

Great Hollands North

Land fronting Waitrose,

Doncastle Road

Proposed development of a Bio-CNG vehicle fueling station comprising fuel dispenser islands, plant compound and associated development.

Observation: B.T Councillors have no objection and would concur with the experience of BFC case officer on safety regulations in this application.

23/00246/FUL **Bullbrook** **Tree Tops, 3 Cumberland Drive**
Proposed erection of two storey rear extension and single storey rear extension to existing garage.
No Objection.

23/00252/FUL **Bullbrook** **10 Nelson Close**
Proposed erection of single storey rear and front extensions plus first floor side extension.
No Objection.

23/00259/FUL **Wildridings & Central** **21 High Street**
Change from existing sui generis use to Class E with installation of new shop front.
No Objection.

23/00260/A **Wildridings & Central** **21 High Street**
Display of 1 internally illuminated fascia sign, 1 internally illuminated projecting sign plus vinyl lettering to shop front.
No Objection.

23/00266/FUL **Great Hollands North** **Unit 4 Segro Park, Lovelace Road**
Proposed external site alterations comprising of a new maintenance shed and welfare unit.
Observation: B.T Councillors have no objection and would concur with the experience of BFC case officer on safety regulations in this application.

23/00080/TRTPO **Old Bracknell** **65 Pond Moor Road**
TPO 1045 – Application to prune 1 tree.
B.T.C have No Objection to pruning trees so defer to the experience of the tree officer.

23/00206/T **Wildridings & Central** **Coopers Hill Youth & Community Centre, Crowthorne Road North**

Temporary change of use for changing a residential unit (Plot 7) into the Coopers Hill Sales and Marketing Suite (Class E).
No Objection.

23/00287/FUL **Bullbrook** **7 Badgers Way**
Proposed single storey rear extension with Ultraframe 380 replica roof tiling system.
No Objection.

23/00089/TRTPO **Harmans Water** **Land at Rowley Close**
TPO 1077 – Application to prune 1 tree.
B.T.C have No Objection to pruning trees so defer to the experience of the tree officer.

23/00090/TRTPO **Harmans Water** **Wayland Close**
TPO 1306 – Application to prune 2 trees.
B.T.C have No Objection to pruning trees so defer to the experience of the tree officer.

P69 / 2023 - Decision Notices

Application no	Address	BFB Decision	BTC Comments
22/00839/FUL	Oak Tree House, 1 Glebewood	Approval	No Objection
22/00923/FUL	4 Burnham Grove	Approval	No Objection
23/00036/FUL	12 Flint Grove	Approval	B.T.C recommend refusal, the parking plan shows space for 3 cars, this area is not large enough for 3 cars so cannot meet BFC parking standards.
23/00115/FUL	64 Calfridus Way	Approval	Bracknell Town Councillors recommend refusal: The loss of amenity land sets a precedent for other similar proposals which cumulatively would have an adverse effect on this locality.
23/00120/FUL	27 Fernhill Close	Approval	No Objection
23/00036/TRTPO	15 Martins Lane	Approval	Observation: B.T. Councillors would concur with the experience of the tree officer.
23/00140/FUL	12 Vickers Row	Approval	B.T.C have No Objection subject to parking constraints.
23/00148/FUL	59 South Lynn Crescent	Unconditional Approval	Bracknell Town Councillors recommend refusal: 1- Obstruction to surrounding properties and concerns for the safety of Pedestrians. 2-The loss of amenity land sets a precedent for other similar proposals which cumulatively would have an adverse effect on this locality.
23/00150/FUL	22 Lynwood Crescent	Approval	No Objection
23/00188/PAH	17 Basemoors	Prior Approval HH Not Required	No Comment until an application is submitted.
22/00751/FUL	Queens Wood, Easthampstead Park	Approval	No Objection

23/00072/3	Wooden Hill Primary School	Approval	Observation: Although B.T Councillors have No Objection they do have concerns on pedestrian safety and ask this is taken into consideration.
23/00099/FUL	61 Ashbourne	Refusal	No Objection
23/00043/TRTPO	Land to the rear of 35 Grange Road	Approval	Observation: B.T.C have No Objection to pruning trees so defer to the experience of the tree officer.
23/00179/FUL	97 Staplehurst	Approval	B.T. Councillors Recommend refusal as no information was available on this application.

Noted

P70 / 2023 - Application for street trading consent

Please see the details below and the attached site plan. For your reference, the Council's standard conditions and policy for determination of street trading applications are attached.

Proposed location	Crowthorne Road North
Current Days and Hours	Sunday to Thursday 16:30 to 00:00 and Friday to Saturday 16:30 to 02:00
Proposed Days and Hours	Sunday to Thursday 05:30 to 00:00 and Friday to Saturday 05:30 to 02:00
Products	Hot and cold food including Turkish kebabs, burgers, chips and drinks.
Vehicle	Citroen PH59 AHD

If you have any comments in respect of this application, please provide them by 8th June 2023

If objections are received, the application may proceed to a panel of the Council's Licensing Committee for determination; those who have made representations can attend such a meeting to raise their concerns.

Councillors noted, any comments refer to the case officer at BFC.

P71 / 2023 - Date of the next meeting

13th June 2023 at 6.30pm in the Council Chamber.

Noted



Date [13/06/2023]
Time [18.30 –19.00]
Location [Council Chamber, Brooke House]
Present [Chairman: Cllr Kwabena Adutwum-Quaye
Cllr Jenny Penfold]
Apologies [Cllr Janet Cochrane, Cllr Lucy Young]
Absent [Cllr Ellen McHale]
Clerk [Debbie Horton]

Minutes

Due to the meeting being inquorate the planning clerk had to disband the meeting. The planning officers will be contacted for extensions where possible.

All the planning applications from this meeting will be considered at the next planning meeting on the 4th of July 2023.

FC122/23 - Environmental Services Committee

Committee Chair to present the minutes of the meetings for approval from the following dates:

- 16th May 2023
- 6th June 2023

For Decision

#es

Attachments

[2023-05-16 - Environmental Services Committee Meeting - Minutes.pdf](#)

[2023-06-06 - Environmental Services Committee - Minutes.pdf](#)



Date 16/05/2023
Time 20:16 - 20:18
Location Great Hollands Pavilion
Present Cllrs: Lucy Young, Caroline Egglestone, Mary Temperton, Kathleen Nugent, Simon Carter, Gerry Webb, Ryan Frost, Jodie Watts, Naheed Ejaz
Apologies Cllrs: Imara Wright, Jeffrey Gillbe, Janet Cochrane, Ellen Mac Hale, Donna Sidebotham, Helen Purnell
Officers Jackie Burgess, Rachel Gordge

Minutes

ES16 / 23 - Apologies

Apologies were received from Cllrs Imara Wright, Jeffrey Gillbe, Janet Cochrane, Ellen Mac Hale, Donna Sidebotham, Helen Purnell

ES17 / 23 - Appointment of Chair

Cllr Lucy Young was nominated as Chair of the Environmental Services Committee 2023. A vote was taken and Cllr Young was elected as Chair of the Environmental Services Committee 2023 APPROVED

ES18 / 23 - Appointment of Vice Chair

Cllr Cath Nugent was nominated as Vice Chair of the Environmental Services Committee 2023. A vote was taken and Cllr Nugent was elected as Vice Chair of the Environmental Services Committee 2023 APPROVED

ES19 / 23 - Declarations of Interest

The following points about Declarations of Interests were NOTED:

- Members are requested to declare any personal interests
- Any member with a Disclosable Pecuniary Interest in a matter should withdraw from the meeting when the matter is under consideration and should notify the Town Clerk that they are withdrawing as they have such an interest
- If the Disclosable Pecuniary Interest is not entered on the register of Members' interests the Monitoring Officer must be notified of the interest within 28 days
- It is not practical to offer detailed advice during the meeting on whether or not a personal interest should be declared, or whether a personal interest should be regarded as a Disclosable Pecuniary Interest
- Members are advised to seek the advice of the Clerk well before the meeting as it may be necessary to refer the matter the Monitoring Officer for a decision

ES20 / 23 - Date of the Next Meeting

The date of the next meeting of the Environmental Services Committee was NOTED
Tuesday 6th June 2023 at 7.30pm in the Council Chamber at Brooke House

Sign:

Date:



Date	06/06/2023
Time	19:30 – 20:45
Location	Council Chamber
Present	Cllrs: Kathleen Nugent, Simon Carter, Mary Temperton, Ryan Frost, Helen Purnell, Janet Cochrane, Gerry Webb, Ellen Mac Hale, Jodie Watts (7.43pm), Imara Wright (7.46pm)
Apologies	Cllrs: Lucy Young, Caroline Egglestone
Absent	Cllrs: Jeffrey Gillbe
Officers	Jackie Burgess, Rachel Gordge

Minutes

ES21 / 23 - Attendance

Apologies were received from Cllrs Lucy Young, Caroline Egglestone
Cllr Helen Purnell was in attendance as a substitution

ES22 / 23 - Declarations of Interest

There were no Declarations of Interest

ES23 / 23 - Minutes

The approval of the minutes of the Environmental Services Committee meeting held on 28th February 2023 was proposed by Councillor Mary Temperton and seconded by Councillor Ryan Frost APPROVED

The approval of the minutes of the Environmental Services Committee meeting held on 16th May 2023 was proposed by Councillor Kathleen Nugent and seconded by Councillor Simon Carter APPROVED

ES24 / 23 - Matters Arising

ES1041 Thames Water Works – The works are in the final stages but still some remedial work to be done. The Town Clerk has asked for compensation due to the length of time the works have taken, any compensation granted would be used to upgrade a facility at Jocks Lane.

ES1038 Birch Hill Toilets – The inspection for the handover was done and some of the work was not up to quality standards. Once the finishings are of high quality, the lease needs to be re-signed by new Councillors at the next Full Council meeting on the 27th of June 2023 and BTC will be taking over the toilets from the 1st July 2023

ES11/23 The Big Help Out – The event saw 320 Rainbows, Brownies and Guides taking part in the litter pick and it was a big success. BFC helped with the collection of the rubbish and the event ended with some cake and tea.

ES12/23 Cycle Hub – Over the Easter holidays, around ten families attended the hub to learn how to ride a bike. Bikability is attending our Summer of Fun to promote their work.

ES25 / 23 - Terms of Reference

The Terms of Reference were reviewed, and no content changes were proposed, however, a spelling mistake and font error were noted. The Terms of Reference were proposed to be taken to Full Council for formal approval APPROVED

ES26 / 23 - Clerk's Report

The Town Clerk gave updates on the following items:

- Jealotts Hill Landshare visit – Councillors have been offered a visit to see the site and the work that they do for the community. The Town Clerk will send a poll of available dates to Councillors via email for the visit.
- Dog Washing Station Jocks Lane – A private business has requested to use one of our sites to install a compact washer and dryer which would be available for a small cost to wash muddy dogs. Councillors unanimously decided that BTC sites would not be suitable for this project REFUSED
- Pump Track – A small dirt track for riding jumps has been requested at one of our sites. Businesses offering this service are very specialised and charge £500-600 to attend a site for a quote. Councillors decided to wait for a video of a pump track in use to decide if it is viable for one of the sites. A video will be brought to the next Environmental Services Committee meeting for Councillors to review
- Infrared Heating Panels – The budget is already set aside for Jocks Lane and Braybrooke solar panels. One of the companies advised that infrared heating panels would be suitable for the sites where the boiler is being replaced for efficiency. The site will be surveyed for costing which may delay solar panels, but the project is moving forward. An update will be brought to the next meeting.

ES27 / 23 - Ongoing Projects

It was NOTED that the following projects are ongoing:

- Cycle Hub at Great Hollands – This is successful and continues to grow. Storage may be required for bike storage in the future on-site
- Hedgehog Corridor at Ringmead – This is for the protection of wildlife. This is ongoing work with BFC and there are another 420 saplings that will be planted in Autumn to continue the corridor
- Solar Panels – On hold whilst the infrared panels are being investigated as per the Clerks Report

ES28 / 23 - Mill Park Access

The report that was commissioned to assess the access road at Mill Park was reviewed. The Town Clerk suggested that this information is shared with BFC and McDonald's to arrange a meeting to discuss this issue and the evidence in the report. Councillor Simon Carter and Councillor Kathleen Nugent would like to be included in this meeting.

ES29 / 23 - Community Events Working Group

The date of the Working Group meeting on 11th July 2023 6.30 pm and upcoming events were NOTED Councillors were encouraged to attend the events as volunteers.

- 21st June - Teddy Bear's Picnic Great Hollands Rec
- 2nd August - Summer of Fun Great Hollands Rec
- 30th August - Summer of Fun Braybrooke
- 1st September - Merchant Navy Day Brooke House
- 23rd October - Diwali Celebration Great Hollands Pavilion
- 12th November - Remembrance Parade

It was recommended that Officers add the following items to the next agenda for the Working Group:

- The 100-year anniversary of the War Memorial in Bracknell in 2024
- NHS Flag for NHS 75th anniversary

ES30 / 23 - Carbon Reduction Working Group

The date of the Working Group meeting on 12th September 2023 at 6.30 pm was NOTED

A summary was given of all the work BTC does to reduce their carbon footprint

ES31 / 23 - CIL

- The CIL wish list was reviewed and Councillors were asked to speak to their residents to get new ideas for CIL projects within their wards
- Ideas for CIL funding can be emailed to the Town Clerk or verbally presented at Environmental Services meetings

Items to add to CIL Wishlist:

- Bins for the safe disposal of vape pens as the batteries contain lithium which is dangerous in the landfill. Councillors would also like to request that advertising showing the dangers of vaping on disposable devices that contain dangerous substances
- Trim Trails for over 12-year-olds to be added to more sites
- The higher seating item needs to be edited to cover all sites and not just Great Hollands
- More Cedar of Lebanon trees to be planted

ES32 / 23 - Work Start and Completed

The work started and completed by the Grounds Team was NOTED

ES33 / 23 - Date of Next Meeting

The date of the next meeting on 26th September at 7.30 pm in the Council Chamber at Brooke House was NOTED

Signed:

Date:

FC123/23 - Strategy and Finance Committee

Committee Chair to present the minutes of the meetings for approval from the following dates:

- 16th May 2023
- 20th June 2023 - papers to follow

| For Decision

#sf

Attachments

[2023-05-16 - Strategy and Finance Committee Meeting - Minutes.pdf](#)



Date 16/05/2023
Time 20:18 - 21:20
Location Great Hollands Pavilion
Present Cllrs: Guy Gillbe, Megan Wright, Anna Keen, Kathryn Neil, Roy Bailey, Kwabena Adutwum-Quaye, Cheris Welch, Paul Bidwell, Kandy Jefferies
Apologies Cllrs: Graham Firth, Donna Sidebotham
Note Taker Jackie Burgess, Rachel Gordge

Minutes

SF27 / 23 - Apologies

Apologies were received from Cllrs Donna Sidebotham and Helen Purnell

SF28 / 23 - Appointment of Chair

Cllr Guy Gillbe was nominated as Chair of the Strategy and Finance Committee 2023. A vote was taken and Cllr Gillbe was elected as Chair of the Strategy and Finance Committee 2023 APPROVED

SF29 / 23 - Appointment of Vice Chair

Cllr Anna Keen was nominated as Vice Chair of the Strategy and Finance Committee 2023. A vote was taken and Cllr Keen was elected as Vice Chair of the Strategy and Finance Committee 2023 APPROVED

SF30 / 23 - Declaration of Interest

The following points about Declarations of Interests were NOTED:

- Members are requested to declare any personal interests
- Any member with a Disclosable Pecuniary Interest in a matter should withdraw from the meeting when the matter is under consideration and should notify the Town Clerk that they are withdrawing as they have such an interest
- If the Disclosable Pecuniary Interest is not entered on the register of Members' interests the Monitoring Officer must be notified of the interest within 28 days
- It is not practical to offer detailed advice during the meeting on whether or not a personal interest should be declared, or whether a personal interest should be regarded as a Disclosable Pecuniary Interest
- Members are advised to seek the advice of the Clerk well before the meeting as it may be necessary to refer the matter to the Monitoring Officer for a decision

SF31 / 23 - Date of Next Meeting

The next meeting of the Strategy and Finance Committee was NOTED
Tuesday 20th June 2023 at 7.30 pm in the Council Chamber at Brooke House

Signed:

Dated:

FC124/23 - Staffing Committee

Committee Chair to present the minutes of the meetings for approval from the following dates:

- 16th May 2023
- 6th June 2023

| For Decision

#staff

Attachments

[2023-05-16 - Staffing Committee Meeting - Minutes.pdf](#)

[2023-06-06 - Staffing Committee - Minutes.pdf](#)



Date 16/05/2023
Time 20:20 – 20.22
Location Great Hollands Pavilion
Present Cllrs: Anna Keen, Elizabeth Mary Baker, Simon Carter, Roy Bailey, Cath Thompson, Mary Temperton Guy Gillbe
Apologies Cllrs Donna Sidebotham and Helen Purnell
Officers Jackie Burgess, Rachel Gordge

Minutes

S21 / 23 - Apologies

Apologies were received from Cllrs Donna Sidebotham and Helen Purnell

S22 / 23 - Appointment of Chair

Cllr Anna Keen was nominated as Chair of the Staffing Committee 2023. A vote was taken and Cllr Keen was elected as Chair of the Staffing Committee 2023 APPROVED

S23 / 23 - Appointment of Vice Chair

Cllr Cath Thompson was nominated as Vice Chair of the Staffing Committee 2023. A vote was taken and Cllr Thompson was elected as Vice Chair of the Staffing Committee 2023 APPROVED

S24 / 23 - Declarations of Interest

The following points about Declarations of Interests were NOTED:

- Members are requested to declare any personal interests
- Any member with a Disclosable Pecuniary Interest in a matter should withdraw from the meeting when the matter is under consideration and should notify the Town Clerk that they are withdrawing as they have such an interest
- If the Disclosable Pecuniary Interest is not entered on the register of Members interests the Monitoring Officer must be notified of the interest within 28 days
- It is not practical to offer detailed advice during the meeting on whether or not a personal interest should be declared, or whether a personal interest should be regarded as a Disclosable Pecuniary Interest
- Members are advised to seek the advice of the Clerk well before the meeting as it may be necessary to refer the matter to the Monitoring Officer for a decision

S25 / 23 - Date of the Next Meeting

The next meeting of the Staffing Committee was NOTED.
Tuesday 6th June at 6.30 pm in the Council Chamber at Brooke House

Sign:

Dated:



Date 06/06/2023
Time 18:30 - 19:30
Location Council Chamber Brooke House
In Attendance Cllrs: Anna Keen, Elizabeth Mary Baker, Simon Carter, , Cath Thompson, Mary Temperton.
Apologies Cllrs Roy Bailey
Town Clerk Jackie Burgess

Minutes

S26 / 23 – Attendance

Apologies were NOTED from Councillor Roy Bailey

S27 / 23 - Declarations of Interest

There were no declarations of Interest

To move that in view of the confidential nature of the business to be transacted, that pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960, as applied by Section 100 of the Local Government Act 1972, Members of the Press and public be excluded from the meeting.

S28 / 23 - Minutes

To approve as a correct record, the minutes of the meetings held on 7th March 2023 and 16th May 2023
The minutes of the 7th March were proposed by Councillor M Temperton and seconded by Councillor S Carter.
The minutes of the 16th May 2023 were proposed by Councillor M Temperton and seconded by Councillor E Baker. All Councillors were in agreement

S29 / 23 - Matters Arising from the Minutes

S15/23 As agreed a former member of staff has been supporting the Town Clerk in compiling the information for the next edition of Bracknell Matters. NOTED

S30 / 23 - Terms of Reference

The Terms of Reference were reviewed and proposed by Councillor M Temperton and seconded by Councillor E Baker. All Councillors were in agreement.

S31 / 23 – Recruitment

- Casual Pavilion Assistant –successful recruitment was undertaken to recruit additional pavilion assistants to help at Jocks Lane and Great Hollands pavilion during the school holidays and busy periods. 3 applicants have been offered positions with Bracknell Town Council NOTED
- Grounds Person – Interviews were conducted last week and a decision on who to recruit will be made on the return of the RFM from holiday. NOTED
- Promotion of Grounds Person to Foreman – An internal promotion opportunity was offered to all Grounds Staff. 2 members of staff applied and following on from the interviews one member of staff was promoted to Foreman and has been in post since the end of April.

S32 / 23 - Training

The Staffing Committee reviewed the list of recent training undertaken and were pleased with the variety of courses and staff undertaking the training on offer.

S33 / 23 - Staffing Matters

- A member of staff is approaching retirement – Committee agreed to discuss this further at the next meeting.

- The Town Clerk was requested to organise for the Councillors to meet the staff of Bracknell Town Council. The Town Clerk will arrange for Councillors to be invited to the next Grounds staff meeting which is usually held at 7.30 am at Braybrooke and will then arrange opportunities for Councillor to meet the Pavilion and Office Staff.
- The Staffing Committee requested copies of any relevant staffing policies. The Town Clerk will attach these to the minutes.

S34 / 23 - Absence Report

The Staffing Committee reviewed and NOTED the absence report. The Town Clerk was requested to add the following information to the next report

- % of Working Days lost
- Comparison of the above % against the national figure.

S35 / 23 – Appraisals

- The Town Clerk appraisal was reviewed and the recommendations APPROVED following a proposal from Councillor M Temperton and seconded by Councillor S Carter
- Deputy Town Clerks appraisal will be carried out late summer
- Recreation Facilities Manager – the recommendations from the RFM's appraisal were APPROVED and he was congratulated on passing his NEEBOSH qualification (National Examination Board In Occupational Safety and Health).
- Two development plans are ongoing

S36 / 23 - Date of Next Meeting

The next Staffing Committee meeting will be held on 5th September 2023 at 7.30 pm in the Council Chamber at Brooke House

FC125/23

FC125/23 - Composition of Committees

Full Council is requested to approve the addition of the following Councillors as substitutes on Strategy and Finance, Environmental Services, Planning and Staffing Committees

- a. Strategy & Finance – Jodie Watts, Imara Wright
- b. Environmental Services – Jenny Penfold, Graham Firth
- c. Planning – Naheed Ejaz, Graham Firth, Cherise Welch
- d. Staffing – Janet Cochrane, Ellen Mac Hale, Jenny Penfold

FC126/23

FC126/23 - Internal Auditor's Report

- To review and note the Internal Auditor's reports for 2022-23
- To discuss the appointment of Claire Connell as the Internal Auditor for 2023-24

For Decision

[#audit](#)

Attachments

[BTC interim report 2023.pdf](#)

[BTC FINAL report 2023v2.pdf](#)

Mrs J Burgess
Bracknell Town Council
Brooke House
54 High Street
Bracknell
Berkshire RG12 1LL

13th February 2023

Dear Jackie

Internal audit for the year ended 31st March 2023 – interim report

Local councils are required to have an internal audit of their accounting records and their system of internal control by Regulation 5 of the Accounts and Audit Regulations 2015. During my visits in January 2023 I reviewed the financial systems and controls for the year to date.

A further visit will be required after the year end to review the final accounts.

My internal audit testing was based on the guidelines included in the current NALC Governance & Accountability Practitioners Guide. Initial discussions established whether there were any changes to the internal controls in place and a series of tests using the financial records, vouchers, minutes, previous audit reports etc were conducted to establish the effectiveness of the controls.

Overall conclusion

Generally, the financial records are well maintained and appear complete and fit for purpose. The control systems and procedures which operate on a day-to-day basis appear efficient and effective.

Detailed report (structured around the questions in section 1 of the Annual Governance and Accountability Return)

As part of the testing I checked:

A. Appropriate accounting records kept throughout the year

- The accounts are maintained on RBS Omega and kept up-to-date. The RBS Bookings package is also used, as are the Edge packages for the cemetery and allotments.

B. Council complied with financial regulations, payments were supported by invoices, expenditure was approved and VAT appropriately accounted for

- A sample of payment invoices was checked to ensure that they had been approved, correctly paid and VAT treated correctly. No errors were found.
- A discussion was held regarding the procedures in place for the procurement of high value items and services. Most contracts can be awarded by Council Officers as the quotations or tenders fall within the budgeted amount. Contracts Finder had been correctly used for the new fence at the Astro-turf.
- The system for making electronic payments was reviewed. This was unchanged from the previous year and still seems to be working well. Although only one person authorises the payments online, they do not enter any data in the accounting system so there is therefore a good separation of duties in this area. Two Councillors also approve the payments before they are made.

C. Council has assessed risks & reviewed the arrangements to manage risks

- The Standing Orders and Financial Regulations were reviewed. The Standing Orders and the Financial Regulations were both adopted in June 2022.
- Council minutes were scrutinised.

Outstanding audit work:

- Insurance cover will be reviewed at the final visit
- The annual risk assessment will be reviewed at the final visit.

D. The Precept resulted from an adequate budgetary process and suitable financial monitoring and reserves were appropriate

- The reporting of financial results and monitoring of actual against budget was reviewed. This is carried out in depth on a quarterly basis by the Budget Monitoring Group and is then reported to the Strategy & Finance Committee. Listings of payments and receipts are reported to Full Council.
- The budget setting process for 2023-24 was in progress at the time of my visit in January with the proposals due to be reviewed by F&S at their January meeting. This process appeared to be robust.

Outstanding audit work:

- Final out-turn against budget will be reviewed at the final visit.
- Levels of reserves will be reviewed at the year end. These were queried by the external auditors last year but the auditors were satisfied with the explanations given.

E. Expected income was received, based on correct prices, recorded and banked; VAT appropriately accounted for

The following areas were checked:

- The precept was agreed to Council minutes and bank statements
- CIL income was reviewed and agreed to bank statements
- Rental income was reviewed.
- Test checks were made for catering income
- Test checks were made for burial income
- Test checks were made for pitch and room hire income.
- Allotment income was reviewed
- Tennis and fishing income were reviewed.
- VAT returns were reviewed.

Observations:

- No issues arose on most of the checks and reviews.
- There were some minor anomalies in the court charges charged within ClubSpark for ad-hoc tennis court hire when floodlights were needed. This has now been investigated and corrected.
- The ad-hoc tennis court charges for the year have been very slightly higher than that agreed by Council.
- The rate of VAT on some of the recharges of metered supply of electricity were incorrect. This will be corrected.

F. Petty Cash expenditure supported and approved

- Petty Cash has not been used this year. All reimbursements are made through the bank account.

G. Payroll properly prepared, authorised and PAYE/NI requirements fulfilled

- Payroll has continued to be prepared in house using Sage and it appears well controlled.
- Test checks for a sample of employees were made against timesheets / holiday pay records and no problems identified.
- Backpay was correctly paid to the employees in November following the approval of the national pay scales.
- Deductions are correctly paid to HMRC, Berkshire Pension Fund and other relevant agencies.

H. Fixed assets register is complete, accurate and properly maintained

Outstanding audit work:

- The fixed asset register will be reviewed after the year end.

I. Periodic and year-end bank reconciliations properly carried out

- Bank reconciliations are prepared on a monthly basis and are reviewed by Councillors at the quarterly Budget Monitoring Group meetings.

J. Year end Accounts

Outstanding audit work:

- These will be reviewed at my visit in May or June 2023.

K. Correct declaration of exemption from limited assurance review in 2021/22

- Not applicable – the Council was subject to a limited assurance review in 2021/22.

L. The authority publishes information on a website up to date at the time of the internal audit in accordance with any relevant transparency code requirements.

- Not applicable – the Council has an annual turnover exceeding £25,000 and therefore this test does not apply.

Observations:

- The Practitioners' Guide states that Town Councils with a turnover exceeding £200,000 should as best practice comply with the Local Government Transparency Code 2015 (paragraph 5.73).
- Bracknell Town Council has a page on the website dedicated to compliance with the Transparency Code and most information is supplied.

M. The authority, during the previous year (2021/22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations

- The exercise was carried out for the correct length of time and was properly advertised on the website.

N. The authority has complied with the publication requirements for 2021/22 AGAR

- Yes, the relevant documents were published at the correct time.

O. The council met its responsibilities as a trustee of trust funds

- The Council is trustee for the Bracknell Public Recreation Ground. The day to day management of the land is delegated to Bracknell Town Council. No funds are held on behalf of the charity.
- The annual return was filed in May 2022, well within the deadline.

I trust that these comments are self-explanatory, but please do not hesitate to contact me if councillors would like further details. I should like to thank the Council staff for their assistance during my visits.

Yours sincerely

A handwritten signature in black ink that reads "Claire Connell". The signature is written in a cursive style with a large initial 'C'.

Claire Connell

Claire Connell MA, ACA, CTA

Chartered Accountant and Chartered Tax Adviser

86 Silverdale Road

Earley

Reading RG6 7LT

Tel: 0118 966 9706

Email: accounts@claireconnell.co.uk

The Councillors
c/o Mrs J Burgess
Bracknell Town Council
Brooke House
54 High Street
Bracknell
Berkshire RG12 1LL

12th June 2023

Dear Ladies and Gentlemen

Internal audit for the year ended 31st March 2023 – final report

Local councils are required to have an internal audit of their accounting records and their system of internal control by Regulation 5 of the Accounts and Audit Regulations 2015.

My internal audit testing was based on the guidelines included in the current NALC Governance & Accountability Practitioners Guide. This takes a risk-based approach so that conclusions can be reached as to 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. Initial discussions established whether there were any changes to the internal controls in place and a series of tests using the financial records, vouchers, minutes, previous audit reports etc were conducted to establish the effectiveness of the controls.

The interim visits in January 2023 tested the internal controls over all the significant income areas, procedures for procurement, payments and payroll. There were only a few very minor issues that arose during this work and these were rectified before the year end. The work carried out at the year end visit in June 2023 included the review of the final accounting statements and AGAR figures as well as a review of the risk register, insurance cover and the fixed asset register.

It should be noted that the wording for assertion K has changed from the wording included in my interim report as the AGAR for 22/23 (published in late March 2023) has updated wording for this assertion. I am now required to consider whether the Council provides all the information required by legislation on its website.

Overall conclusion

The financial records have been well maintained during the year and appear complete and fit for purpose. I did not identify any significant weaknesses in the control systems and procedures and it is clear that the council takes governance, policies and procedures seriously.

I attach a summary of my findings from both visits in appendix 1.

Yours faithfully



Claire Connell

Appendix 1: Summary of internal audit work covered in 2022-23

<u>Annual Return Section</u>	<u>Assertions met?</u>	<u>Comments</u>
A. Appropriate accounting records have been properly kept throughout the financial year.	Yes	Yes: RBS Omega, Bookings and Sigma packages are used, kept up-to-date and are accurate. Edge Allotment and cemeteries packages are also used. There is a suitable level of reporting to Council.
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes	Testing and review of systems shows that expenditure is properly incurred, payments approved and VAT appropriately accounted for. Most contracts can be awarded by Council Officers as the quotations or tenders fall within the budgeted amount. Contracts Finder had been correctly used for the new fence at the Astro-turf.
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes	Minutes, Standing Orders, Financial Regulations, insurance cover and the Risk Register indicate that there are proper risk assessment and management procedures.
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes	Budgeting and reporting are carried out in a thorough and robust manner. Progress against the budget was monitored on a regular basis by the Budget Monitoring Group which reported to the Strategy and Finance Committee five times a year.
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes	No significant issues were found during testing and review of income.
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	Yes	Only a very small amount of petty cash was used in 2022-23 and payments were properly supported by receipts.
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.	Yes	Payroll is operated corrections in-house with appropriate deductions for National Insurance, PAYE and pension.
H. Asset and investments registers were complete and accurate and properly maintained.	Yes	The fixed assets register reflects changes in assets during the year.
I. Periodic and year-end bank account reconciliations were properly carried out.	Yes	Monthly reconciliations are performed. These are reviewed by Councillors at Budget Monitoring Group meetings.
		/continued overleaf

<p>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.</p>	<p>Yes</p>	<p>These assertions have been met.</p> <p>The accounts are prepared on an income and expenditure basis.</p> <p>Debtors and creditors were appropriately recorded.</p>
<p>K. IF the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (<i>“Not Covered” should only be ticked where the authority had a limited assurance review of its 2021/22 AGAR</i>)</p>	<p>N/A</p>	<p>Not covered – the Council had a limited assurance review of its 2021/22 AGAR</p>
<p>L. The authority published the required information on a free to access website up to date at the time of the internal audit in accordance with the relevant legislation.</p>	<p>Yes</p>	<p>*** The wording of this objective has changed this year ***</p> <p>The Council provides the AGARs for the past five years on its website in accordance with the Accounts and Audit Regulations 2015.</p> <p>BTC endeavours to comply with the Transparency Code as best practice.</p>
<p>M. During summer 2022 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.</p>	<p>Yes</p>	<p>Yes, the exercise of public rights was properly held and advertised.</p>
<p>N. The authority has complied with the publication requirements for 2021/22 AGAR (<i>see AGAR Page 1 Guidance Notes</i>).</p>	<p>Yes</p>	<p>Yes, the correct documents were published at the correct time</p>
<p>O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.</p>	<p>Yes</p>	<p>The Council is sole trustee for one charity. The day to day management of the land is delegated to BTC and no separate bank accounts are held. BTC pays for the maintenance of the land as there are no confirmed sources of income. No funds are held on behalf of the charity.</p>

FC127/23 - Annual Governance Accountability Return (AGAR) 2022-23

To approve the Mayor to sign the AGAR:

- Section 1 (page 4) – Annual Governance Statement section 1 – It is recommended that Council answer yes to all the questions detailed and for the Town Mayor and Town Clerk to sign the document
- Section 2 – Accounting Statements 2022-23 – It is recommended the Town Mayor and Town Clerk sign the document and to send to the external auditors

| For Decision

[#agar](#)

Attachments

[DRAFT AnnualReturnForm3 2022-23 e.pdf](#)

Annual Governance and Accountability Return 2022/23 Form 3

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

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

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

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

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

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

Publication Requirements

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

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

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

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

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

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

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

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

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

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

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

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

Annual Internal Audit Report 2022/23

Bracknell Town Council

<https://bracknelltowncouncil.gov.uk/>

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

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

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

17/01/2023 18 + 19 JAN 23 07/06/2023

Name of person who carried out the internal audit

Claire Connell

Signature of person who carried out the internal audit

Claire Connell

Date

12/06/2023

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

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

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

BRACKNELL TOWN COUNCIL

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

	Agreed			'Yes' 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:

and recorded as minute reference:

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

Chairman

Clerk

WWW.BRACKNELLTOWNCOUNCIL.GOV.UK

Section 2 – Accounting Statements 2022/23 for

BRACKNELL TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<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>
1. Balances brought forward	1,553,726	1,839,667	<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	1,870,064	1,940,167	<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	371,012	601,538	<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	910,667	1,050,620	<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	75,276	54,711	<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	969,192	1,137,407	<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	1,839,667	2,138,634	<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	1,953,387	2,177,555	<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	5,987,284	5,958,568	<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	895,856	864,323	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

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

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

Date

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

as recorded in minute reference:

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

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

In respect of

BRACKNELL TOWN COUNCIL

1 Respective responsibilities of the auditor and the authority

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

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

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

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

2 External auditor’s limited assurance opinion 2022/23

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

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

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

FC128/23

FC128/23 - Financial Statements 2022-23

Council is recommended to approve the financial statements and for the Town Mayor to sign as a correct record

| For Decision

[#statements](#)

Attachments

[BTC financial statements 2023.doc](#)

Bracknell Town Council

Financial statements for the year ended 31 March 2023

Table of contents

	<u>Pages</u>
Table of contents	1
Council information	1
Accounting and audit	1
Income & Expenditure Account	2
Balance Sheet	3
Notes to the financial statements	4-7

Council information

Members of the Council during the financial year

J Alexander	A Kempster
P Bidwell	I Kirke
G Birch	I Mattick
M Brunel-Walker	A Merry
P Byron	K Neil
A Finch	T Parker
S Foston	S Prasad
M Gbadebo	D Roberts
M Gibson	M Skinner
L Gibson	M Temperton
G Gillbe	M Titheridge
J Green	D Turner
D Henfrey	C Turrell
P Heydon	

Clerk to the Council and Responsible Financial Officer Jackie Burgess

Bracknell Town Council, Brooke House, High Street, Bracknell RG12 1LL

Telephone: 01344 420079

Website: www.bracknelltowncouncil.gov.uk

E-mail: clerk@bracknelltowncouncil.gov.uk

Accounting and audit

Following legislative changes that became effective from 31 March 2011, the Council is no longer subject to a full external audit as its annual income and expenditure is below £6,500,000. Instead, the Council now falls within the limited assurance audit regime.

The Council's statutory accounts are now included in the annual governance and accountability return for external audit purposes and comprise a brief summary of income and expenditure, reserves and bank balances, long-term assets and liabilities. The amounts stated in the statutory accounts represent a summary of the related information presented in more detail within these unaudited financial statements. The annual governance and accountability return and financial statements were approved at the Council meeting on 27th June 2023.

The annual governance and accountability return will, in due course, include the external auditors' opinion and will be advertised when received and available.

Bracknell Town Council
Income and Expenditure Account for the year ended 31 March 2023

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
INCOME			
Precept on the Borough Council		1,940,167	1,870,064
Interest received		16,429	598
Rent and service charges received	2	55,336	45,037
Income from staffed recreation facilities:			
Braybrooke Hall	3	23,524	15,562
Jocks Lane Pavilion	3	96,260	78,715
Great Hollands, pavilion and synthetic pitch	3	60,325	54,841
Birch Hill, pavilion and synthetic pitch	3	19,080	21,925
Grass sports pitches		24,407	17,368
Allotment fees		7,472	6,958
Larges Lane cemetery fees		5,998	14,362
Other income			
Grounds maintenance services to other local authorities		41,470	55,671
Miscellaneous (including income from events held)		27,031	253
Asset sale proceeds	6	6,800	0
Community Infrastructure Levy and Section 106 payments	6	213,706	9,723
Other grants awarded	6	3,700	50,000
		2,541,705	2,241,077
EXPENDITURE			
Staff costs			
Administration	4	265,983	240,647
Grounds maintenance and recreation facilities	4	784,096	669,646
Cemetery	4	541	374
Administrative expenses		248,938	212,721
Grants and community support	5	172,871	174,630
Cost of staffed recreation facilities, excluding staff costs			
Braybrooke Hall		31,417	28,419
Jocks Lane Pavilion		50,887	60,302
Great Hollands, pavilion and synthetic pitch		69,238	57,885
Birch Hill, pavilion and synthetic pitch		91,126	12,484
Grass sports facilities		20,749	8,260
Allotments		1,963	9,368
Larges Lane cemetery (excluding staff costs)		3,100	5,139
Depot and grounds maintenance (excluding staff costs)		116,154	102,836
Community services		109,498	41,978
Environmental and other services		64,572	155,748
Play equipment maintenance		43,346	18,468
Loan interest and repayments	8	54,711	75,276
Capital expenditure	6	113,548	80,954
		2,242,738	1,955,135
NET INCOME/EXPENDITURE(-) FOR THE YEAR		298,967	285,942
Transferred from/to(-) earmarked reserves	9	-300,285	24,567
NET MOVEMENT ON GENERAL FUND BALANCE		-1,318	310,509
Balance brought forward		1,373,932	1,063,425
GENERAL FUND BALANCE CARRIED FORWARD		1,372,614	1,373,932

The Notes referred to above form part of these Financial Statements

Bracknell Town Council
Balance Sheet as at 31 March 2023

<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
DEBTORS		
Amounts due in respect of Council services	10,513	20,537
VAT refund due	27,583	23,317
Prepayments and sundry debtors	17,900	17,900
	55,996	61,754
BANK AND CASH BALANCES		
Capital deposit account	1,143,113	135,816
Current account	80,525	64,735
32-day account	952,546	1,751,054
TV grants account	1,347	1,626
Cash balances	24	156
	2,177,555	1,953,387
LESS CURRENT LIABILITIES		
Amounts owed for supplies and services	37,600	115,232
Credit card account	816	367
Month 12 payroll deductions (79624)	40,151	43,525
VAT repayable under partial exemption regulations	12,000	12,000
Income in advance	4,350	4,350
	94,917	175,474
NET CURRENT ASSETS	2,138,634	1,839,667
RESERVES AND BALANCES		
Earmarked reserves	9	766,020
General fund		465,735
		1,372,934
		2,138,634
		1,839,667

The Notes referred to above form part of these Financial Statements

These Financial Statements present fairly the financial position of the Council as at 31st March 2023 and reflect its income and expenditure for the year then ended.

These Financial Statements were approved at a Council meeting on 27th June 2023

.....
Councillor Simon Carter
Town Mayor

.....
Jackie Burgess
Responsible Financial Officer

Bracknell Town Council

Notes to the financial statements for the year ended 31 March 2023

1. Principal accounting policies

Accounting convention

The financial statements have been prepared in accordance with proper accounting practices as set out in the JPAG Practitioners' Guide for Local Councils, and as such meet the requirements of the Accounts and Audit Regulations 2003 as amended.

Fixed assets

All expenditure on the acquisition, creation or enhancement of fixed assets is reported in the Notes to the Financial Statements, provided that the asset yields benefit to the community and the services that it provides for more than one year, subject to a de minimis of £1,000.

Land and operational properties are stated as professionally valued at March 2009 at depreciated replacement cost. Other operational assets, ie plant, machinery, vehicles and play equipment, are stated at cost. Depreciation is not charged on fixed assets in accordance with accounting guidance for local councils subject to limited assurance audit.

Certain community assets are the subject of restrictive covenants as to their use and/or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included in the balance sheet at nominal values.

Capital receipts

Capital receipts arising from the disposal of fixed assets are taken to capital receipts reserve until such time as they are used to finance new capital expenditure.

Debtors and creditors

These financial statements are maintained on an accruals basis in accordance with the Accounts and Audit Regulations. Amounts due to or from the Council during the year are therefore included whether or not the cash has actually been received or paid in the year.

Stocks and work in progress

All stocks have been treated as consumed because the aggregate value at any time is not material in relation to the Council's financial statements.

Leases

Rentals payable under operating and finance leases are charged to revenue on an accruals basis.

Reserves

The Council maintains certain operational reserves to meet general and specific future expenditure.

Pensions

The pension costs represent the Council's superannuation contributions to the local government pension scheme on behalf of its employees. These contributions are determined by the Fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the Fund, in accordance with relevant government regulations.

Bracknell Town Council

Notes to the financial statements for the year ended 31 March 2023 (continued)

2. Rent and service charges received	<u>2023</u>	<u>2022</u>
	£	£
Sublease and informal lettings at Council offices	22,258	22,298
Caretakers' accommodation at community buildings	6,846	7,028
Recreation ground facilities let to sports clubs	17,980	12,353
Land leased for fun fairs	5,000	0
Other rents received	3,252	3,358
	55,336	45,037

3. Income from staffed recreation facilities

Kiosk refreshments and confectionary sales	78,457	58,497
Room hire at the facilities	75,586	51,421
Synthetic pitch hire	19,713	22,621
Tennis	24,562	26,175
Bowls (excluding rent)	871	12,329
	199,189	171,043

4. Pensions

The Council's staff are eligible for membership of the Royal County of Berkshire Pension Fund. The employer's contribution for the year was £186,273 (2022: £154,280), being 25.5% of pensionable earnings. The Scheme is subject to a periodic valuation, the most recent having been for the three years ended 31st March 2022.

5. Grants and support for community organisations	<u>2023</u>	<u>2022</u>
	£	£
Grants under specific powers		
South Hill Park Arts Centre	135,000	135,000
Grants under General Power of Competence (see below)		
TV licence scheme	1,680	5,580
Local community associations towards rents	200	1,600
Local organisations supporting the community	35,991	32,450
	172,871	174,630

The Council took up the 'General Power of Competence' in 2015 and was renewed after the elections in 2019.

6. Capital expenditure and receipts	<u>2023</u>	<u>2022</u>
	£	£
Capital expenditure; items added to fixed assets register		
Plant and equipment for grounds maintenance	33,283	28,478
Play equipment	59,121	41,523
Play Areas	3	1,960
Notice boards	<u>0</u>	<u>4,983</u>
	92,407	79,944
Other capital expenditure		
Monthly payments on leased vehicles (capital value £117,574)	17,829	8,393
Assets under de minimis level		
	110,236	88,337

Bracknell Town Council

Notes to the financial statements for the year ended 31 March 2023 (continued)

	2023	2022
	£	£
Capital receipts		
Sale of surplus plant and machinery	6,800	0
Community Infrastructure Levy	213,706	9,723
2023 donation towards Jubilee benches	3,700	50,000
	<u>224,206</u>	<u>59,723</u>

7. Fixed assets	2023	2022
	£	£
Freehold land and buildings; pavilions and staff accommodation		
Jocks Lane pavilion and riverside park	1,118,012	1,118,012
Braybrooke depot, pavilion and recreation ground	526,207	526,207
Great Hollands pavilion and facilities	2,124,725	2,124,725
Birch Hill pavilion	577,498	577,498
Freehold land and buildings; other facilities		
Wildridings changing pavilion and playing fields	50,496	50,496
Ringmead changing pavilion and playing fields	50,496	50,496
Mill Park pavilion and boathouse	120,568	120,568
Larges Lane cemetery chapel and lodge	138,911	138,911
Community land, at nominal value		
Playing fields, parks and recreation grounds (thirteen)	13	13
Woodlands (two)	2	2
Play areas (twenty five)	25	22
	<u>4,706,953</u>	<u>4,706,950</u>
Vehicles, plant and equipment for grounds maintenance	440,528	457,601
Play equipment	789,831	801,477
Bus shelters	14,313	14,313
IT Equipment	1,960	1,960
Notice boards	4,983	4,983
	<u>5,958,568</u>	<u>5,910,340</u>

The freehold land and buildings and contents are stated at the professional valuation by the District Valuer's Office as at March 2009, plus later additions at cost. Other assets are stated at cost, subject to a de minimis of £1,000.

8. Long-term loans from Public Works Loan Board

The Council took out a further loan of £1,000,000 in June 2018 towards financing the Great Hollands pavilion redevelopment. Repayments are also made bi-annually on the annuity basis over 25 years until June 2043. Movements on these loans over the year were as follows:

Repayable in year	Total	2043
	£	£
Balance at 1 April 2022	895,856	926,582
Repaid in the year	-31,533	-30,726
Balance 31 March 2023	<u>864,323</u>	<u>895,856</u>

Bracknell Town Council

Notes to the financial statements for the year ended 31 March 2023 (continued)

9. Earmarked reserves	31 March	Transfers to (-) or from		31 March
	2022	General Fund		2023
	£	£	£	£
Specific projects	34,961	0	-2,259	32,702
Contingencies	3,470	0	0	3,470
Birch Hill Synthetic Pitch	0	30,000	0	30,000
Brooke House fund	3,001	5,407	-5,407	3,001
Building maintenance	45,787	0	-25,811	19,976
Grounds maintenance	10,829	12,000	0	22,829
Election expenses	41,117	10,000	0	51,117
Utilities	0	56,000	0	56,000
Great Hollands car park	136,625	0	-1,419	135,206
Tree works	11,920	0	-1,305	10,615
IT software/playground insurance	3,108	0	0	3,108
Publicity/Recruitment/Newsletter	4,665	10,000	0	14,665
Great Hollands splash pad	1,900	0	0	1,900
Community Infrastructure Levy	41,319	213,706	-11,970	243,055
Tennis	22,241	13,000	0	35,242
Legal fees re leases	12,891	0	0	12,891
Events (Remembrance, summer)	14,000	0	-1,261	12,739
Bins for all areas	20,000	0	0	20,000
Play equipment	43,000	0	0	43,000
Environment Improvements	11,900	0	0	11,900
Emergency Funding Grant	3,000	0	-396	2,604
	465,734	350,113	-49,828	766,019

10. Contingent liabilities

The Council has no contingent liabilities as at 31 March 2023 (2022: none).

11. Controlled charities

The Council is the corporate trustee for Bracknell Public Recreation Ground, charity registered number 300128. The Charity own part of the land within the boundaries of The Elms Park, Bracknell, the remainder being in the Council's ownership. The Council undertakes maintenance of the entire park under its powers for maintenance of open spaces. The Charity does not have any confirmed sources of income.

FC129/23 - Standing Orders

There have been no legal changes to the Standing Orders. It is recommended that these are adopted by Full Council for the year 2023-24

| For Decision

[#standingorders](#)

Attachments

[BTC Standing Orders 2023 \(2\).pdf](#)



BRACKNELL TOWN COUNCIL STANDING ORDERS

STANDING ORDERS

1. RULES OF DEBATE AT MEETINGS.....	3
2. DISORDERLY CONDUCT AT MEETINGS.....	4
3. MEETINGS GENERALLY.....	5
4. COMMITTEES AND SUB-COMMITTEES.....	8
5. ORDINARY COUNCIL MEETINGS.....	9
6. EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES.....	11
7. PREVIOUS RESOLUTIONS.....	11
8. VOTING ON APPOINTMENTS.....	11
9. MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER.....	12
10. MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE.....	12
11. MANAGEMENT OF INFORMATION.....	13
12. DRAFT MINUTES.....	14
13. CODE OF CONDUCT AND DISPENSATIONS.....	14
14. CODE OF CONDUCT COMPLAINTS.....	15
15. PROPER OFFICER.....	16
16. RESPONSIBLE FINANCIAL OFFICER.....	18
17. ACCOUNTS AND ACCOUNTING STATEMENTS.....	18
18. FINANCIAL CONTROLS AND PROCUREMENT.....	19
19. HANDLING STAFF MATTERS.....	20
20. RESPONSIBILITIES TO PROVIDE INFORMATION.....	21
21. RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION.....	21
22. RELATIONS WITH THE PRESS/MEDIA.....	21
23. EXECUTION AND SEALING OF LEGAL DEEDS.....	22
24. COMMUNICATING WITH UNITARY COUNCILLORS.....	22
25. RESTRICTIONS ON COUNCILLOR ACTIVITIES.....	22
26. STANDING ORDERS GENERALLY.....	22

1. **Bold text** is used where reflecting legislative requirements

2. References to sub committees also relates to working groups

3. At Full Council take Chair/Vice to read Mayor/Deputy

1. RULES OF DEBATE AT MEETINGS

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chair of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the chair of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chair of the meeting, is expressed in writing to the chair.
- h A councillor may move an amendment to his own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chair of the meeting.
- j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the chair of the meeting.
- k One or more amendments may be discussed together if the chair of the meeting considers this expedient but each amendment shall be voted upon separately.
- l A councillor may not move more than one amendment to an original or substantive motion.
- m The mover of an amendment has no right of reply at the end of debate on it.
- n Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.
- o Unless permitted by the chair of the meeting, a councillor may speak once in

the debate on a motion except:

- i. to speak on an amendment moved by another councillor;
 - ii. to move or speak on another amendment if the motion has been amended since he/she/they last spoke;
 - iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. to exercise a right of reply.
- p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which he considers has been breached or specify the other irregularity in the proceedings of the meeting he is concerned by.
- q A point of order shall be decided by the chair of the meeting and his decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
- i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a committee or sub-committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.
- s Before an original or substantive motion is put to the vote, the chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his right of reply.
- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed (3) minutes without the consent of the chair of the meeting.

2. **DISORDERLY CONDUCT AT MEETINGS**

- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the chair of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the chair of the meeting to moderate or improve their conduct, any councillor or the chair of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- c If a resolution made under standing order 2(b) is ignored, the chair of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

3. MEETINGS GENERALLY

Full Council meetings	●
Committee meetings	●
Sub-committee meetings	●

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**
- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **The minimum three clear days' public notice for a meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice**
- d **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**
- e Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.
- f The period of time designated for public participation at a meeting in accordance with standing order 3(e) shall not exceed 15 minutes unless directed by the chair of the meeting.
- g Subject to standing order 3(f), a member of the public is entitled to speak only in respect of the business itemised on the agenda and shall not speak for more

than 3 minutes.

- h In accordance with standing order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The chair of the meeting may direct that a written or oral response be given.
- i A person shall raise his hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort)]. The chair of the meeting may at any time permit a person to be seated when speaking.
- j A person who speaks at a meeting shall direct his comments to the chair of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the chair of the meeting shall direct the order of speaking.
- l **Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To “report” means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.**
- m **A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**
- n **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**
- o **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Committee/Town Mayor may in their absence be done by, to or before the Vice-Chair/Deputy Mayor.**
- p **The Mayor, if present, shall preside at a meeting. If the Mayor is absent from a meeting, the Deputy Mayor if present, shall preside. If both the Mayor and the Deputy Mayor are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**
- q **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.**
- r **The chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote**

- **whether or not he/she/they gave an original vote.**
See standing orders 5(h) and (i) for the different rules that apply in the election of the Chair of the Council at the annual meeting of the Council.
- s **Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave his vote for or against that question.** Such a request shall be made before moving on to the next item of business on the agenda.
- t The minutes of a meeting shall include an accurate record of the following:
 - i. the time and place of the meeting;
 - ii. the names of councillors who are present and the names of councillors who are absent;
 - iii. interests that have been declared by councillors and non-councillors with voting rights;
 - iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
 - v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
 - vi. if there was a public participation session; and
 - vii. the resolutions made.
- u **A councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his right to participate and vote on that matter.**
- v **No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.**
See standing order 4d(viii) for the quorum of a committee or sub-committee meeting.
- w **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.
- x Individual Meetings shall not exceed a period of two hours, with multiple meetings held during anyone evening not exceeding three hours, unless agreed by the Chair/Town Mayor and the Town Clerk.

4. COMMITTEES AND SUB-COMMITTEES

- a **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**
- b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**
- c **Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**
- d The Council may appoint standing committees or other committees as may be necessary, and:
 - i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;
 - iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
 - iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;
 - v. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer 5 days before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing committee, appoint the chair of the standing committee;
 - vii. shall permit a committee other than a standing committee, to appoint its own chair at the first meeting of the committee;
 - viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;
 - ix. shall determine if the public may participate at a meeting of a committee;
 - x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
 - xi. shall determine if the public may participate at a meeting of a sub-

committee that they are permitted to attend; and

xii. may dissolve a committee or a sub-committee.

5. **ORDINARY COUNCIL MEETINGS**

- a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**
- e **The first business conducted at the annual meeting of the Council shall be the election of the Town Mayor and Deputy Mayor of the Council.**
- f **The Town Mayor, unless he/she/they has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting of the Council.**
- g **The Deputy Mayor of the Council, unless he/she/they resigns or becomes disqualified, shall hold office until immediately after the election of the Town Mayor at the next annual meeting of the Council.**
- h **In an election year, if the current Mayor has not been re-elected as a member of the Council, he/she/they shall preside at the annual meeting until a successor Mayor has been elected. The current Mayor of the Council shall not have an original vote in respect of the election of the new Mayor of the Council but shall give a casting vote in the case of an equality of votes.**
- i **In an election year, if the current Mayor has been re-elected as a member of the Council, he shall preside at the annual meeting until a new Mayor has been elected. He/she/they may exercise an original vote in respect of the election of the new Mayor of the Council and shall give a casting vote in the case of an equality of votes.**
- j Following the election of the Mayor and Deputy Mayor of the Council at the annual meeting, the business shall include:
 - i. **In an election year, delivery by the Mayor and councillors of their acceptance of office forms unless the Council resolves for this to be**

done at a later date. In a year which is not an election year, delivery by the Mayor of the Council of his acceptance of office form unless the Council resolves for this to be done at a later date;

- ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
- iii. Receipt of the minutes of the last meeting of a committee;
- iv. Consideration of the recommendations made by a committee;
- v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
- vi. Appointment of members to existing committees;
- vii. Appointment of any new committees in accordance with standing order 4;
- viii. Review of representation on or work with external bodies and arrangements for reporting back;
- ix. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;

K. Throughout the year at Ordinary Council Meetings:

- a. Review of the terms of reference for committees;
- b. Review and adoption of appropriate standing orders and financial regulations;
- c. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
- d. Confirmation of arrangements for insurance cover in respect of all insurable risks;
- e. Review of inventory of land and other assets including buildings and office equipment, Council's and/or staff subscriptions to other bodies, Council's complaints procedure and Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);
- f. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

6. **EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES**

- a **The Town Mayor may convene an extraordinary meeting of the Council at any time.**
- b **If the Town Mayor does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.**
- c The chair of a committee [or a sub-committee] may convene an extraordinary meeting of the committee [or the sub-committee] at any time.
- d If the chair of a committee [or a sub-committee] does not call an extraordinary meeting within 7 days of having been requested to do so by 3 members of the committee [or the sub-committee], any 3 members of the committee [or the sub-committee] may convene an extraordinary meeting of the committee [or a sub-committee]. The statutory public notice giving the time, venue and agenda for such a meeting must be signed by 3 Councillors.

7. **PREVIOUS RESOLUTIONS**

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least 3 councillors to be given to the Proper Officer in accordance with standing order 9, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.
- b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

8. **VOTING ON APPOINTMENTS**

- a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chair of the meeting.

9. **MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER**

- a A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 7 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least 7 clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the chair of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded and numbered in the order that they are received.
- h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

10. **MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE**

- a The following motions may be moved at a meeting without written notice to the Proper Officer:
 - i. to correct an inaccuracy in the draft minutes of a meeting;
 - ii. to move to a vote;
 - iii. to defer consideration of a motion;
 - iv. to refer a motion to a particular committee or sub-committee;
 - v. to appoint a person to preside at a meeting;

- vi. to change the order of business on the agenda;
- vii. to proceed to the next business on the agenda;
- viii. to require a written report;
- ix. to appoint a committee or sub-committee and their members;
- x. to extend the time limits for speaking;
- xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;
- xii. to not hear further from a councillor or a member of the public;
- xiii. to exclude a councillor or member of the public for disorderly conduct;
- xiv. to temporarily suspend the meeting;
- xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);
- xvi. to adjourn the meeting; or
- xvii. to close the meeting.

11. **MANAGEMENT OF INFORMATION**

See also standing order 20.

- a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**
- d **Councillors, staff, the Council's contractors and agents shall not disclose confidential information or personal data without legal justification.**

12. DRAFT MINUTES

Full Council meetings	●
Committee meetings	●
Sub-committee meetings	●

- a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he/she/they shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The chair of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but his view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”
- e **If the Council’s gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**
-
-
- f Subject to the publication of draft minutes in accordance with standing order 12(e) and standing order 20(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

13. CODE OF CONDUCT AND DISPENSATIONS

See also standing order 3(u).

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
- b Unless he/she/they has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he/she/they has a disclosable pecuniary interest.

He/she/they may return to the meeting after it has considered the matter in which he/she/they had the interest.

- c Unless he/she/they has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he/she/they has another interest if so required by the Council's code of conduct. He/she/they may return to the meeting after it has considered the matter in which he/she/they had the interest.
- d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- e A decision as to whether to grant a dispensation shall be made by a meeting of the Council, or committee or sub-committee for which the dispensation is required and that decision is final.
- f A dispensation request shall confirm:
 - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- g Subject to standing orders 13(d) and (f), a dispensation request shall be considered at the start of the meeting for which the dispensation is required OR at the beginning of the meeting of the Council, or committee or sub-committee for which the dispensation is required.
- h **A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:**
 - i. **without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**
 - ii. **granting the dispensation is in the interests of persons living in the Council's area; or**
 - iii. **it is otherwise appropriate to grant a dispensation.**

14. CODE OF CONDUCT COMPLAINTS

- a Upon notification by the District or Unitary Council that it is dealing with a

complaint that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Proper Officer shall, subject to standing order 11, report this to the Council.

- b Where the notification in standing order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chair of Council of this fact, and the Chair shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with standing order 14(d).
- c The Council may:
 - i. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;
 - ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
- d **Upon notification by the District or Unitary Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.**

15. **PROPER OFFICER**

- a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.
- b The Proper Officer shall:
 - i. **at least three clear days before a meeting of the council, a committee or a sub-committee,**
 - **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillor has consented to service by email), and**
 - **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

See standing order 3(b) for the meaning of clear days for a meeting of a full council and standing order 3(c) for the meaning of clear days for a meeting of a committee.

- ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least 5 days before the meeting confirming his withdrawal of it;
- iii. **convene a meeting of the Council for the election of a new Town Mayor, occasioned by a casual vacancy in his office;**
- iv. **facilitate inspection of the minute book by local government electors;**
- v. **receive and retain copies of byelaws made by other local authorities;**
- vi. hold acceptance of office forms from councillors;
- vii. hold a copy of every councillor's register of interests;
- viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
- ix. liaise, as appropriate, with the Council's Data Protection Officer;
- x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
- xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
- xii. arrange for legal deeds to be executed;
(see also standing order 23);
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
- xiv. refer a planning application received by the Council to the Chair or in his absence the Vice-Chair of the Planning Committee within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting the Planning committee;
- xv. manage access to information about the Council via the publication scheme; and
- xvi. retain custody of the seal of the Council which shall not be used without a resolution to that effect.
(see also standing order 23).

16. **RESPONSIBLE FINANCIAL OFFICER**

- a The Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

17. **ACCOUNTS AND ACCOUNTING STATEMENTS**

- a "Proper practices" in standing orders refer to the most recent version of "Governance and Accountability for Local Councils – a Practitioners' Guide".
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's financial regulations.
- c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
- i. the Council's receipts and payments (or income and expenditure) for each quarter;
 - ii. the Council's aggregate receipts and payments (or income and expenditure) for the year to date;
 - iii. the balances held at the end of the quarter being reported and
- d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
- i. each councillor with a statement summarising the Council's receipts and payments (or income and expenditure) for the last quarter and the year to date for information; and
 - ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.
- e The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

18. **FINANCIAL CONTROLS AND PROCUREMENT**

- a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
 - i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the Council;
 - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and
 - v. whether contracts with an estimated value below **£25,000** due to special circumstances are exempt from a tendering process or procurement exercise.
- b. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c. **A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds in standing order 18(f) is subject to the "light touch" arrangements under Regulations 109-114 of the Public Contracts Regulations 2015 unless it proposes to use an existing list of approved suppliers (framework agreement).**
- d. Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:
 - i. a specification for the goods, materials, services or the execution of works shall be drawn up;
 - ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
 - iii. the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
 - iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - v. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;

- vi. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- e. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- f. **Where the value of a contract is likely to exceed the threshold specified by the Office of Government Commerce from time to time, the Council must consider whether the Public Contracts Regulations 2015 or the Utilities Contracts Regulations 2016 apply to the contract and, if either of those Regulations apply, the Council must comply with procurement rules. NALC's procurement guidance contains further details.**

19. **HANDLING STAFF MATTERS**

- a. A matter personal to a member of staff that is being considered by a meeting of Council OR the Staffing committee is subject to standing order 11.
- b. Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the chair of Staffing committee of absence occasioned by illness or other reason and that person shall report such absence to the Staffing committee at its next meeting.
- c. The chair of the Staffing committee or in his absence, the vice-chair shall upon a resolution conduct a review of the performance and annual appraisal of the work of Town Clerk. The reviews and appraisal shall be reported in writing and are subject to approval by resolution by Staffing Committee.
- d. Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior member of staff shall contact the chair of Staffing Committee or in his absence, the vice-chair of the Staffing Committee in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Staffing Committee.
- e. Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by an employee relates to the chair or vice-chair of Staffing committee this shall be communicated to another member of Staffing committee which shall be reported back and progressed by resolution of The Council.
- f. Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.
- g. In accordance with standing order 11(a), persons with line management

responsibilities shall have access to staff records referred to in standing order 19(f).

20. **RESPONSIBILITIES TO PROVIDE INFORMATION**

See also standing order 21.

- a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**
- b **The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015**

21. **RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION**

(Below is not an exclusive list).

See also standing order 11.

- a **The Council may appoint a Data Protection Officer.**
- b **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning his personal data.**
- c **The Council shall have a written policy in place for responding to and managing a personal data breach.**
- d **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**
- e **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**
- f **The Council shall maintain a written record of its processing activities.**

22. **RELATIONS WITH THE PRESS/MEDIA**

- a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Councils Media policy in respect of dealing with the press

and/or other media.

23. **EXECUTION AND SEALING OF LEGAL DEEDS**

See also standing orders 15(b)(xii) and (xvii).

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- b **Subject to standing order 23(a), the Council's common seal shall alone be used for sealing a deed required by law. It shall be applied by the Proper Officer in the presence of two councillors who shall sign the deed as witnesses.**

24. **COMMUNICATING WITH UNITARY COUNCILLORS**

The council may decide to send an invitation to attend a meeting of the council, together with the agenda, to the ward councillor(s) of Bracknell Forest Council representing the area of the council.

25. **RESTRICTIONS ON COUNCILLOR ACTIVITIES**

- a. Unless duly authorised no councillor shall:
 - i. inspect any land and/or premises which the Council has a right or duty to inspect; or
 - ii. issue orders, instructions or directions.

26. **STANDING ORDERS GENERALLY**

- a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least 5 councillors to be given to the Proper Officer in accordance with standing order 9.
- c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- d The decision of the chair of a meeting as to the application of standing orders at the meeting shall be final.

Standing Orders reviewed June 2023

FC130/23 - Financial Regulations

There have been no legal changes to the Financial Regulations. It is recommended that these are adopted by Full Council for the year 2023-24

For Decision

[#financialregs](#)

Attachments

[Financial Regulations including Investment Strategy BTC 2023.pdf](#)

BRACKNELL TOWN COUNCIL FINANCIAL REGULATIONS 2019 FOR ENGLAND

General	2
Accounting and audit (internal and external)	4
Annual estimates (budget) and forward planning	5
Budgetary control and authority to spend	5
Banking arrangements and authorisation of payments	6
Instructions for the making of payments	7
Payment of salaries	8
Loans and investments	9
Income	10
Orders for work, goods and services	10
Contracts	11
Payments under contracts for building or other construction works	12
Stores and equipment	12
Assets, properties and estates	13
Insurance	13
Charities	13
Risk management	14
Suspension and revision of Financial Regulations	14
Investment Strategy	14

1. General

1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders¹ and any individual financial regulations relating to contracts.

1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.

1.3. The council's accounting control systems must include measures:

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; and
- identifying the duties of officers.

1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.

1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.

1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.

1.7. Members of council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.

1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.

1.9. The RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and accounting control systems;
- ensures the accounting control systems are observed;
- maintains the accounting records of the council up to date in accordance with proper practices;

- assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
- produces financial management information as required by the council.

1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with proper practices.

1.11. The accounting records determined by the RFO shall in particular contain:

- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
- a record of the assets and liabilities of the council; and
- wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.12. The accounting control systems determined by the RFO shall include:

- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors.

1.14. In addition, the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2. Accounting and audit (internal and external)

2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, the Strategy and Finance Committee, shall verify bank reconciliations (for all accounts) and Income and Expenditure report produced by the RFO. This activity shall on conclusion be reported, including any exceptions, to and noted by Full Council.

2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.

2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.

2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.

2.6. The internal auditor shall:

- be competent and independent of the financial operations of the council;
- report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- have no involvement in the financial decision making, management or control of the council

2.7. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display

or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

3. Annual estimates (budget) and forward planning

3.1. The Strategy and Finance Committee shall review its forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of January each year.

3.2. The RFO must each year, by no later than February prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Strategy and Finance Committee and the Council.

3.3. The council shall consider annual budget proposals in relation to the council's forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of February each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

4. Budgetary control and authority to spend

4.1 Expenditure on Revenue items may be incurred up to the amounts included in the approved budget.

4.2 No expenditure may be incurred which will exceed the amount provided in the revenue budget, without reference to the Strategy and Finance Committee, who may decide to refer the matter to the Council

4.3 The RFO shall provide the Strategy and Finance Committee with a statement of Income and Expenditure under each head of the budgets comparing actual expenditure against the budget

4.4 The Town Clerk may incur expenditure on behalf of the Council which is necessary to carry out any repair replacement or other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £50,000 and reported to the Town Council at the earliest opportunity.

4.5 Unspent provisions in the budget shall be carried forward to a subsequent year by approval of the RFO and reported to Strategy and Finance Committee

4.6 No expenditure shall be incurred in relation to any Capital project and no contract entered into or tender accepted involving Capital expenditure unless the Council is satisfied that the necessary funds are available, or the requisite borrowing approval has been obtained

4.7 All works shall be administered in accordance with the Council's Standing Orders and Financial regulations relating to contracts

4.8 Changes in earmarked reserves shall be approved by Council as part of the budgetary control process

5. Banking arrangements and authorisation of payments

5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.

5.2. The RFO shall prepare a schedule of payments, forming part of the Agenda for the Strategy and Finance Committee shall review the schedule for compliance Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

5.3. All invoices for payment shall be examined, verified and certified by the RFO or delegated Finance Officer to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.

5.4. The RFO or delegated Finance Officer shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order.

5.5. The Clerk shall have delegated authority to authorise the payment of items only in the following circumstances:

a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council of Strategy and Finance Committee

b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of of the Strategy and Finance Committee ; or

c) fund transfers within the councils banking arrangements up to the sum of £1,000,000 provided that a list of such payments shall be submitted to the next appropriate meeting

d) for goods and services up to the limit shown in regulation 4.1 provided there is an agreed budget item.

5.6. For each financial year the Clerk shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to.

5.7. All regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.

5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £10,000 shall before payment, be subject to ratification by resolution of the council.

5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

6. Instructions for the making of payments

6.1. The council will make safe and efficient arrangements for the making of its payments.

6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.

6.3. All payments shall be affected by electronic payment including direct debit where appropriate or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council or duly delegated committee.

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

6.5. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made.

6.6. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made.

6.7. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made.

6.8. Where a computer requires use of a personal identification number (PIN) or other password(s), or any other form these will be issued individually to members and to Staff. Access will be cancelled immediately a member stands down or member of staff leave their role. During an ordinary election period, access will be maintained for members until four days after the polling day and will only be cancelled if a member has not been re-elected to office.

6.9 No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.

6.10. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.

6.11. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.

6.12. Where internet banking arrangements are made with any bank, the Clerk shall be appointed as the Service Administrator. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone.

6.13. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.

6.14. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier. A programme of regular checks of standing data with suppliers will be followed.

6.15. Any Debit Card issued for use will be specifically restricted to designated Officer and will also be restricted to a single transaction maximum value of £500

6.16. Any trade card account opened by the council will be specifically restricted to use by the Clerk and RFM and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall only be used under exceptional circumstances

6.17. The Clerk may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the Clerk with a claim for reimbursement.

a) The RFO shall maintain a petty cash float of £200 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.

b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.]

7. Payment of salaries

7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.

7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Staffing committee or previously agreed through the appraisal system.

7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record. This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any councillor who can demonstrate a need to know;
- b) by the internal auditor;
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

7.6. An effective system of personal performance management should be maintained for the senior officers.

7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.

7.8. Payment of salaries will be made by electronic payment monthly

8. Loans and investments

8.1. All borrowings shall be affected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.

8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be reported to the full council.

8.3. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.

8.4. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

8.5. All investments of money under the control of the council shall be in the name of the council.

8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the Clerk.

8.7. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. Income

9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.

9.3. The council will review all fees and charges at least annually, following a report of the Clerk.

9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.

9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.

9.6. The origin of each receipt shall be entered on the paying-in slip.

9.7. Personal cheques shall not be cashed out of money held on behalf of the council.

9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.

9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).

10. Orders for work, goods and services

10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.

10.2. Order books shall be controlled by the RFO.

10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three

or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.

10.4. A member may not issue an official order or make any contract on behalf of the council.

10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11. Contracts

11.1. Procedures as to contracts are laid down as follows:

a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:

- i. for the supply of gas, electricity, water, sewerage and telephone services;
- ii. for specialist services such as are provided by legal professionals acting in disputes;
- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
- iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

11.2 Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations².

11.3 The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)³.

When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.

² The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

³ Thresholds currently applicable are:

a) For public supply and public service contracts 209,000 Euros (£181,302)

b) For public works contracts 5,225,000 Euros (£4,551,413)

11.4 Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

11.5 All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.

11.6 Any invitation to tender issued under this regulation shall be subject to Standing Orders and shall refer to the terms of the Bribery Act 2010.

11.7 The council may choose to appoint an approved contractor for specified works or activities. The appointment of the approved contractor and the specified works and activities will be agreed by full council and the decision recorded in the minutes. The approval will be reviewed every three years. For all works requested by the council, The approved contractor will be asked to provide a quote for approval. Where the works are valued at less than £10,000 ex VAT, the contractor can be authorised by the Clerk, to carry out the specified works.

i) The council shall not be obliged to accept the lowest or any tender, quote or estimate.

ii) Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

12. Payments under contracts for building or other construction works

12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).]

12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.

12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

13. Stores and equipment

13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

14. Assets, properties and estates

14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, in accordance with Accounts and Audit Regulations.

14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £1250.

14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.

14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15. Insurance

15.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers

15.2. The Clerk shall give prompt notification of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.

15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.

15.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually.

16. Charities

16.1. Where the council is sole managing trustee of a charitable body the Clerk / RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk / RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

17. Risk management

17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.

17.2. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

18. Suspension and revision of Financial Regulations

18.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.

18.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

Annual Investment Strategy 2023-24

1. Introduction

1.1 Bracknell Town Council acknowledges the importance of prudently investing the temporarily surplus funds held on behalf of the community.

1.2 This strategy has been prepared in accordance with the Guidance on Local Government Investments (“the Guidance”), issued under section 15(1)(a) of the Local Government Act 2003, effective from 1st April 2018.

1.3 The Guidance states:

a) Where a Town or Parish Council expects its investments at any time during a financial year to exceed £100,000, the Guidance should apply in relation to that year.

b) Where a Town or Parish Council expects its investments at any time during a financial year to exceed £10,000 but not £100,000, it should decide on the

extent, if any, to which it would be reasonable to have regard to the Guidance in relation to that year.

- c) Where a Town or Parish Council expects its investments at any time during a financial year not to exceed £10,000, no part of the Guidance need be treated as applying in relation to that year.

1.4 The Council expects its investments during the 2023/24 financial year to exceed £100,000 and therefore has agreed to apply the Guidance as set out below.

2. Investment Objectives

2.1 The Council's investment priorities are: 1) the security of its reserves; 2) the liquidity of its investments; and 3) return. The Council will aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity.

2.2 All investments will be made in sterling and, as a minimum, surplus funds will be aggregated in an interest bearing bank account.

2.3 The Government maintains that borrowing of monies purely to invest, or to lend and make a return, is unlawful and this Council will not engage in such activity.

3. Security of Investments

3.1 Government guidance differentiates between specified investments and non-specified investments.

3.2 Specified Investments

3.2.1 Specified investments are those offering high security and high liquidity with a maturity of no more than one year. In addition, short-term sterling investments must be with bodies/institutions with "high credit ratings".

3.2.2 For the prudent management of its treasury balances, maintaining sufficient levels of security and liquidity, the Council will use:

- UK banks and UK building societies;
- Public Bodies (including Local Authorities and Police Authorities);
- UK FCA regulated qualifying money market funds with a triple A rating.

3.3 Non-specified investments

3.3.1 Non-specified investments are usually for longer periods (i.e. more than one year) and with bodies that are not highly credit-rated.

3.3.2 No non-specified investments are included in the Investment Strategy for this Council.

4. Liquidity of Investments

4.1 The Town Clerk (as Responsible Finance Officer) will determine the maximum periods for which funds may prudently be committed so as not to compromise liquidity.

5. Long Term Investments

- 5.1 Long term investments shall be defined as greater than one year. The Council will use the same criteria for assessing long term investment as identified above for specified investments.
- 5.2 The Council does not currently hold any long term investments.

6. Risk Investment

- 6.1 The Town Council's reserves are covered by the Financial Services Compensation Scheme up to the deposit limits of the scheme and must therefore be carefully managed to mitigate the risk of losses.
- 6.2 The Council will only invest in institutions of "high credit quality" as set out in section 3.2 of this strategy. Investments will be spread over different providers where appropriate to minimise risk.
- 6.3 The Council will monitor the risk of loss on investments by reference to credit ratings. The Council should aim for ratings equivalent to the Fitch F1 rating (AAA) for short-term investments or Fitch A – for long term investments. The Council will also have regard for the general economic and political environment in which institutions operate.
- 6.4 The investment position will be reviewed monthly by the Responsible Financial Officer and reported Strategy and Finance Committee as part of its regular reporting cycle.
- 6.5 The Council does not employ, in-house or externally, any financial advisors but will rely on information which is publicly available.

7. Use of Investment Managers

- 7.1 If external investment managers are used, they will be contractually required to comply with this strategy.

8. Investment Reports

- 8.1 The Responsible Financial Officer will include a report on investment activity to the Budget Monitoring Group. As in practice this will be reviewed by the Strategy and Finance Committee.

9. Review and Amendment of Regulations

- 9.1 The Council reserves the right to make variations to the Strategy at any time, subject to the approval of the Full Council. Any variations will result in an updated strategy being published.

10. Transparency

- 10.1 This strategy will be posted on the Town Council's website and a hard copy will be available from the Town Clerk

FC131/23 - Terms of Reference

The Terms of Reference for all Committees are attached. Full Council is asked to approve these documents which have been reviewed by the individual committees. The Terms of Reference for the Working Groups will be brought to the next meeting of the Full Council

For Decision

#tor

Attachments

[Terms of Ref - Strategy and Finance Committee.docx](#)

[Terms of Ref - Environmental Services Committee.docx](#)

[Terms of Ref - Planning Committee.doc](#)

[Terms of Ref - Staffing Committee.doc](#)



Bracknell Town Council

Strategy and Finance Committee – Terms of Reference

1. The Committee has responsibility for:
 - Strategic direction for the Council
 - Financial planning, management and monitoring
 - Overall budgeting and forecasting including staffing costs
 - Use of IT
 - Grants to support community activities
 - Grant support for South Hill Park Arts Centre
 - Property/land management/boundaries and insurance matters
 - Contractual matters
 - Health and Safety
 - Liaison with partners / statutory agencies
 - Communications, including newsletter
 - Twinning
 - Production of a Neighbourhood Plan
 - Council projects
2. The Committee has delegated authority to consider issues, make enquiries and make responses on behalf of Bracknell Town Council in respect of the areas for which it has responsibility.
3. The Committee will consider the budget before submission to Full Council for approval.
4. Relevant matters will be considered at the first meeting possible after they have been reported to the Town Council.
5. Any proposed Agenda items must be presented to the Town Clerk
6. Five members shall constitute a quorum.
7. In the event of an inquorate meeting, the Chairman will rearrange the meeting OR matters will be referred after discussion for consideration by the Full Council.
8. A report of the actions taken shall be made to the next meeting of the Committee for endorsement and recording in the minutes.
9. Any proposed agenda items need to be brought to the attention of the Town Clerk 10 working days prior to the next scheduled meeting. Failure to do so may result in the item not being included on the agenda.
10. Only Bracknell Town Council elected Councillors will have voting rights



Bracknell Town Council

TERMS OF REFERENCE – ENVIRONMENTAL SERVICES COMMITTEE

1. The Committee has responsibility for
 - Public open spaces and recreation grounds
 - Children's play areas and teenage meeting places
 - Sports pitches and facilities
 - Pavilions
 - Allotments
 - Bus shelters and street furniture
 - Environment Wardens
 - Litter collection
 - Larges Lane Cemetery
 - Bracknell in Bloom
 - Community projects
2. The Committee has delegated authority to consider issues, make enquiries and make responses on behalf of Bracknell Town Council in respect of the areas for which it has responsibility.
3. Any relevant matters arising will be considered at the first meeting possible.
4. To receive notes of relevant Working Group meetings and take any recommendations forward to Full Council
5. Five members shall constitute a quorum.
6. In the event of an inquorate meeting, the Chairman will rearrange the meeting OR matters will be referred after discussion for consideration by the Full Council
7. A report of the actions taken shall be made to the next meeting of the Committee for endorsement and recording in the minutes.
8. Any proposed agenda items need to be brought to the attention of the Town Clerk 10 working days prior to the next scheduled meeting. Failure to do so may result in the item not being included on the agenda.
9. Please make sure apologies are given in a timely manner and substitutes invited to attend.
10. If any Councillor wishes to attend or be co-opted to a meeting please notify the Chair before 5 pm on the day of the meeting.
11. Only Bracknell Town Council elected Councillors will have voting rights



Bracknell Town Council

TERMS OF REFERENCE – PLANNING COMMITTEE

1. The Committee will have the delegated authority to make responses on behalf of Bracknell Town Council to planning applications received from Bracknell Forest Borough Council.
2. The Committee will consider all aspects of planning within the town.
3. The Committee will consider the sale of amenity land within the town
4. The Committee will respond to consultations regarding highways matters and deal with street naming.
5. Applications will be considered at the first meeting possible after their arrival at the Town Council offices. In the event of any objections being received, the Committee MAY revisit the application.
6. Three members shall constitute a quorum.
7. In the event of an inquorate meeting, the Chairman will rearrange the meeting.
8. If it is not possible for a meeting to be rearranged within the Borough Council planning timescale, the Chairman will ensure that a minimum of three members of the Committee [which can include the Chairman] are consulted to agree a decision in line with Council's policy and planning history. The Meeting Clerk to forward the opinion of the majority as the Town Council's comment to the planning authority.
9. A report of the actions taken under item 8 shall be made to the next meeting of the Planning Committee for endorsement and recording in the minutes.
10. Any proposed agenda items need to be brought to the attention of the Meeting Clerk 10 working days prior to the next scheduled meeting. Failure to do so may result in the item not being included on the agenda.
11. Only Bracknell Town Council elected Councillors will have voting rights



Bracknell Town Council

TERMS OF REFERENCE - STAFFING COMMITTEE

1. The Committee has responsibility for personnel and establishment matters
2. The Committee has delegated authority to consider issues, make enquiries and make responses on behalf of Bracknell Town Council in respect of the areas for which it has responsibility, including to the staff establishment, job descriptions, pay scales, personnel policies, training and other terms and conditions where appropriate.
3. Where a councillor panel is required for a disciplinary or grievance hearing, this should be formed from the membership of the Staffing Committee where possible.
4. Relevant matters will be considered at the first meeting possible after arising for the Town Council.
5. Three members shall constitute a quorum.
6. In the event of an inquorate meeting, the Chairman will rearrange the meeting OR matters will be referred after discussion for consideration by the Full Council.
7. A report of the actions taken shall be made to the next meeting of the Committee for endorsement and recording in the minutes.
8. Any proposed agenda items need to be brought to the attention of the Town Clerk 10 working days prior to the next scheduled meeting. Failure to do so may result in the item not being including on the agenda.
9. Only Bracknell Town Council elected Councillors will have voting rights

FC132/23 - Investments

The Town Clerk recommends moving £950,000 into the CCLA investment account to maximise the return available for BTC. Report and fact sheet attached

Attachments

[SF42 23 Investment Account.docx](#)

[20230531 PSDF Fund Factsheet.pdf](#)

SF42/23 Investments for Bracknell Town Council

The Council currently has £1,000,000 invested in CCLA and £950,000 in Lloyds 32 Day account. CCLA are offering double the interest rate that Lloyds are currently offering as well as withdrawal being within 48 hours whereas at Lloyds we have to give 32 days notice. The Clerk recommends moving the £950,000 from Lloyds into the CCLA investment account to maximise the return available to BTC. Please see the attached PSDF fact sheet for the information about the CCLA Public Sector Deposit fund.

We have put the return achieved over the last 2 months below for your information

Account	Invested	Monthly Interest	
		May-23	Jun-23
CCLA	£ 1,000,000.00	£ 1,271.40	£ 3,946.30
Lloyds (32 Day)	£ 950,000.00	£ 1,350.73	£ 1,666.53

May 23 for CCLA doesn't show a full months interest as the funds were not invested until 18/04/2023/

Below I have compared the Lloyds 32 Day Acc interest rates vs the yield from the CCLA account (Using this yield tracker - [The Public Sector Deposit Fund | CCLA](#))

	Lloyds 32 Day Acc	CCLA	
15/05/2023	2%	4.41%	
17/04/2023	1.85%	4.18%	
15/03/2023	1.70%	3.95%	
15/02/2023	1.70%	3.87%	
16/01/2023	1.40%	3.49%	
15/12/2022	1.10%	3.26%	

The Public Sector Deposit Fund

UK domiciled short-term LVNAV Qualifying Money Market Fund rated AA+mmf
Fact Sheet – 31 May 2023

Investment objective

To maximise the current income consistent with the preservation of principal and liquidity.

Investment policy

The Fund will be invested in a diversified portfolio of high quality sterling denominated deposits and instruments. All investments at the time of purchase will have the highest short term credit rating or an equivalent and correspondingly strong long term rating.

The weighted average maturity of the investments will not exceed 60 days. The Fund will not invest in derivatives or other collective investment schemes.

Target investors

The Fund is designed for local authorities and public sector investors seeking a high level of capital security and a competitive rate of interest for their short-term investments.

Who can invest?

Any public sector organisation can invest in the Fund.

Responsible investment policy

We monitor our counterparties' environmental, social and governance risk management on a regular basis. Our research utilises external data resources and our in-house Sustainability Team.

Key risks

Investors should consider the following risk factors before investing: Issuer/Credit Risk (issuer/financial institution may not pay), Market Risk (investment value affected by market conditions), Operational Risk (general operational risks), Maturity Profile (timings of investment maturity), Liquidity Risk (investment in non-readily realisable assets), Concentration Risk (need for diversification and suitability of investment) and Interest Rate Risk (changes to interest rate affecting income). Please see the Fund Prospectus for further details.

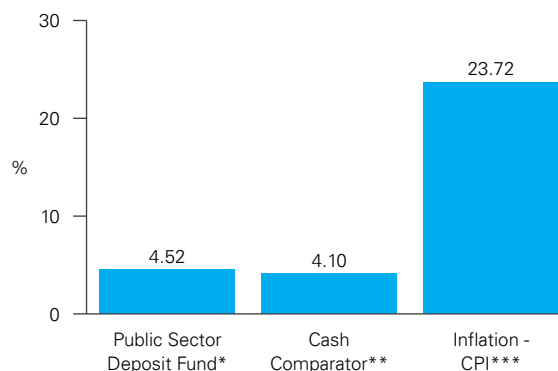
Top 10 counterparty exposures (%)

9.3%	Landesbank Baden-Wuerttemberg
9.3%	Nationwide Building Society
9.3%	Royal Bank of Canada
9.3%	Yorkshire Building Society
6.8%	HM Treasury
6.2%	DBS Bank Limited
3.4%	Credit Agricole Corporate and Investment Bank
3.4%	Handelsbanken plc
3.1%	MUFG Bank
3.0%	Toronto Dominion Bank (The)

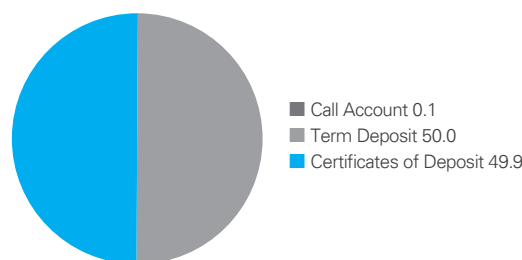
Share class 4 yield as at 31 May 2023

4.4486%

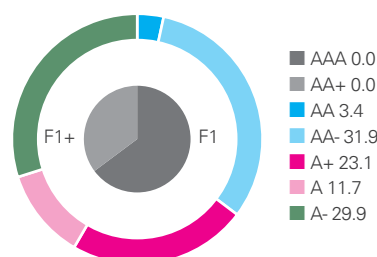
5 years cumulative performance



Asset type (%)



Credit rating† (%)



Top 10 country exposures (%)

34.7%	UK Institutions
13.5%	Canada
10.8%	Japan
10.5%	Germany
8.3%	France
7.1%	Singapore
5.6%	Sweden
3.1%	Netherlands
2.6%	Australia
1.5%	United States

*Source: CCLA - Net performance shown after management fees and other expenses with gross income reinvested. The yield on the Fund will fluctuate and past performance is not a reliable indicator of future results. **Comparator Benchmark - Sterling Overnight Index Average (SONIA) from 1 January 2021. Prior to that, the comparator benchmark was the 7-Day Sterling London Interbank Bid Rate (7-Day LIBID). ***Consumer Price Index (CPI) is lagged one month. †Using Fitch Ratings methodology.

Income - period to end May

Average yield over the month	4.3731%
Yield at the month end	4.4486%

Discrete year total return performance

12 months to 31 May	2023	2022	2021	2020	2019
The Public Sector Deposit Fund	+2.78%	+0.22%	+0.09%	+0.66%	+0.71%
Comparator Benchmark	+2.85%	+0.26%	-0.03%	+0.42%	+0.55%
Relative	-0.07%	-0.04%	+0.12%	+0.24%	+0.16%

Annualised total return performance

Performance to 31 May	1 year	3 years	5 years
The Public Sector Deposit Fund	+2.78%	+1.02%	+0.89%
Comparator Benchmark	+2.85%	+1.02%	+0.81%
Relative	-0.07%	+0.00%	+0.08%

Net performance shown after management fees and other expenses with gross income reinvested. Comparator Benchmark - SONIA from 1 January 2021. Prior to that, the comparator benchmark was 7-Day LIBID. Past performance is not a reliable indicator of future results. Source: CCLA

Market update

Borrowing rates in the UK rose to their highest level since 2008 when the Bank of England's monetary policy committee (MPC) announced a 0.25% increase in its policy rate, from 4.25% to 4.50%. In its report the MPC also presented a less gloomy forecast for the UK economy that the outlook it described a few months ago. It is increasingly confident that recession will be avoided, although growth will be slow and may not exceed 1% per year for the next three years.

In bonds, the yield on the benchmark 10-year UK government bond ('gilt') rose significantly over the month, from around 3.7% to 4.2%, as disappointment over the persistence of inflation led traders to expect that the Bank of England would have to raise rates further than had previously been priced into the market. Since bond prices move inversely to yields, valuations fell and the total return from the UK gilt market as a whole was -3.8% for May, while the non-gilts market lost -2.2%.

Key facts

Fund size	£1,620m
Credit quality and sensitivity rating by Fitch	AAAmmf
Weighted average maturity (Maximum 60 days)	44.73 days
Launch date	May 2011
Minimum initial investment	£25,000.00
Minimum subsequent investment	£5,000.00
Dealing day	Each business day*
Withdrawals	On demand
Domicile	United Kingdom
ISIN Share Class 4	GB00B3LDFH01
Interest payment dates	End of each month
Ongoing charges figure (OCF)**	0.08%***

Please Contact

Kelly Watson

Market Development
T: +44 (0)207 489 6105
M: +44 (0)7879 553 807
E: kelly.watson@ccla.co.uk

Jamie Charters

Market Development
T: +44 (0)207 489 6147
E: jamie.charters@ccla.co.uk

Lee Jagger

Market Development
T: +44 (0)207 489 6077
E: lee.jagger@ccla.co.uk

*Dealing instructions (including cleared funds for purchases) must be received by 11.30 am. **The OCF is based on the annual management charge ("AMC") but excludes portfolio transaction costs. The AMC for the Fund is 0.10% and is inclusive of all other costs and expenses of operating and administering the Fund such as depositary, custody, audit and regulatory fees. The AMC was reduced to 0.08% on a temporary basis in November 2015 to improve the income distribution, due to low interest rates. In May 2021, the AMC was temporarily reduced further to 0.06%. ***With effect from 1 April 2022 and until further notice, the AMC applied to the Fund reverted to the previously discounted rate of 0.08%.

Risk warning and disclosures

This document is a financial promotion and is issued for information purposes only. It does not constitute the provision of financial, investment or other professional advice. The market commentary contained in this document is the opinion of the author only. To ensure you understand whether CCLA's product is suitable, please read the Key Investor Information Document and the Prospectus. CCLA strongly recommends you seek independent professional advice prior to investing. The Public Sector Deposit Fund is a UK short-term LVNAV Qualifying Money Market Fund. In addition to the general risk factors outlined in the Prospectus investors should also note that purchase of PSDF shares is not the same as making a deposit with a bank or other deposit taking body and is not a guaranteed investment. Although it is intended to maintain a stable net asset value per share, there can be no assurance that it will be maintained. Notwithstanding the policy of investing in short-term instruments, the value of the PSDF may also be affected by fluctuations in interest rates. The PSDF does not rely on external support for guaranteeing the liquidity of the fund or stabilising the net asset value per share. The risk of loss of principal is borne by the shareholder. The Fund is authorised in the United Kingdom and regulated by the Financial Conduct Authority as a UK UCITS Scheme and is a Qualifying Money Market Fund. CCLA Investment Management Limited (registered in England & Wales No. 2183088 at, One Angel Lane, London, EC4R 3AB) is authorised and regulated by the Financial Conduct Authority and the Authorised Corporate Director of the PSDF. For information about how we obtain and use your personal data please see our Privacy Notice at <https://www.ccla.co.uk/our-policies/data-protection-privacy-notice>.

FC133/23

FC133/23 - FC150/23 Birch Hill Toilets

To receive an update from the Town Clerk and witness the Town Mayor signing the lease

FC134/23

FC134/23 - CIL Report

- To note the current CIL report
- To consider any additional items
- Councillors to send new CIL funding ideas to the Town Clerk

For Information

#cil

Attachments

[CIL DOCUMENT 2023-24.docx](#)

**Bracknell Town Council
Community Infrastructure Levy (CIL)**

Reporting year 1 April 2022 to 31 March 2023



		Year	Income	Spent
A	Total CIL income received 2016/17	2016/17	£ 22,367.05	
	Total CIL income received 2017/18	2017/18	£ 11,083.21	
B	Total CIL income received 2018/19	2018/19	£ 19,729.93	6075.26
	Total CIL income received 2019/20	2019/20	£ 43,218.47	10,305.06
	Total CIL income received 2020/21	2020/21	£ 6,938.74	4043.90
	Total CIL income received 2021/22	2021/22	£ 9,722.98	51,316.86
	Total CIL income received 2022/23	2022/23	£213,706.23	11,970.15
C	Total CIL spent to date			£83,711.23
D	Total CIL repaid following a repayment notice		£ NIL	
E	Total CIL retained at year end (A+B-C-D)			£243,055.34

Total CIL Received to Date £326,766.57

CIL expenditure APPROVED not completed

Item/purpose	Amount allocated (not spent) **	
3 section cycle racks for Braybrooke, Jocks lane, Stoney road, The Elms, Harmans Water, Birch Hill Pavilion, Dryden Woods, South Road, Jurassic Park, Mill Park, Great Hollands Pavilion.	£ 1,200.00	Awaiting review of assets
Priestwood Environmental Group	£1700	Notice Board for Priestwood – permission has been given to install
CIL Money available for projects	£240,155.60	

** Monies allocated from funds when job completed

Wish List

Recycling	Look at more visible recycling bins especially around the busy areas.	£1000
Solar Panel BTC Buildings Braybrooke Jocks Lane	Look for climate change funding	£18,233.73 £11,266.19
Repair and widening of path running across Harmans Water Recreation Field from Nightingale Crescent to Ripplesmere	43,000 for both paths	
New Path from Jaguar Lane The Parks to Nightingale crescent (approx. 120m)		
Equipment for older children Barry Square	Area needs to be reviewed once handed to BTC	
Natural barrier between Barry Square and recreation ground	As above but will investigate native hedge/biodiversity	
Sun Shades – Great Hollands / Hedgehog Park	Quote received for sun shades at Great Hollands £40k	Looking at shading from planting trees
Water Fountains in Town Centre	Under discussion with Cllr M Brunel-Walker	
Cycle Track for practise	Discussing with BFC –	Possibility for Home Farm in conjunction with a Cycle Hub at Great Hollands – currently on hold
Memorial/Remembrance Garden at The Elms	To look at this for 2024	
Play Areas	All play areas being reviewed by Play Area working group and a 5 year plan put together for refurbishment and painting	Remove from CIL report individual items to be put forward

biodiversity areas	Officers to investigate Signs– BFC to send over details of their supplier – to add more wildflower meadows	
Queensway	To investigate replacing the Long Bench	Awaiting quotation
Beedon Drive, Barry Square, Deepfield Road	Funds to bring playareas up to standard	Review being undertaken
Jocks Lane Recreation Ground	Ball court needs resurfacing- S106 funds applied for	£54k
Two Padel courts at the end of the tennis courts at Great Hollands	https://www.lta.org.uk/play-compete/getting-started/padel/	
A tennis wall in the second court area at Great Hollands	This would allow single players to practise. https://jbcorrie.co.uk/tennis-development-walls/	
A Cricket Baseball Cage	https://www.networldsports.co.uk/cricket/cricket-net-cages/pro-club-mobile-cricket-cage.html	Already discussed and not practical for open site
Additional benches around the Great Hollands Cricket field	To extend the number of benches around our recreation grounds. New benches being well received	
Level the basketball court at Great Hollands		
A footbridge and /or water feature across the centre of Mill Pond	Will help oxygenate the water	Not feasible the water is managed by Thames Water
To plant a fruit tree orchard	Free fruit for everyone.	
Pump Track	To install a pump track in Bracknell suggested locations home farm or Ullswater	£40k for entry level track
Lebanon Cedar Trees	To plant additional trees <ul style="list-style-type: none"> <i>(Approx. £600 per tree for a 8-10 girth with ground anchors and protective cages – these trees are in short supply at the moment due to restrictions on importing – prices could increase)</i> 	Council to review information and decide if they wish to plant and how many
Trim Trails	To add trim trails in the larger parks	

Programme of CIL Monies spent

CIL money spent 2018/19

Path between Redwing Place, Jennetts Park and Ringmead	£2,075.00
Path at Birch Hill recreation ground from play area to carpark	£2,000.00
Path across to play area Threshfields	£2,000.00

CIL money spent 2019/20

Speed Identification device	£2,000.00
Larges Lane Bins	£2,622.00
Water Fountains	£5,683.06

CIL Money spent 2020/21

Fence around Cedar Tree	£4,043.90
-------------------------	-----------

CIL Money spent 2021/22

Replacement Bins North Lake	£ 7,020.86
Paths at Mill Pond	£20,000.00
Island at North Lake	£10,000.00
Side Rails Mill Pond	£12,500.00
Interpretation Boards	£ 1,796.00

CIL money spent 2022/23

Queensway Stone Cleaned	£ 425.00
Larges Lane Notice Board	£1,694.39
Defibrillators.	£6,143.00
Speedwatch hand held camera	£3,304.00
Speedwatch Signs	£ 403.76