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## Forward

Following this year’s APM which was convened and serviced by 6 electors of the parish, the Parish Council would like to take this opportunity to respond to the following issues raised at the meeting. Please note that, at the time of writing the formal minutes of the meeting were unavailable, therefore the responses below are only a precis of points raised.

### 1. Why was the Parish Council precept (council tax) raised by 5%, when the reserves are so high?

Those in attendance at the meeting will have had the opportunity to read the Council’s latest [strategic plan](#) which outlines the Parish Council finances including income, expenditure and reserves. However, in order to provide a detailed response to the above question, an overview of the current levels of the Parish Council reserves and an explanation as to how the final precept increase of 5% was determined is outlined below.

#### Reserves

Council has two types of reserve:

- Firstly, the General Reserve, which covers liabilities and unforeseen expenditure.
- Secondly, Earmarked Reserves which are set aside for specific purposes identified as priorities.

Please see below for a more detailed explanation:

#### Windlesham Parish Council’s level of General Reserve.

Regarding levels of the General Reserve, Windlesham Parish Council adheres to the appropriate levels of

general reserve, as detailed in the Joint Panel on Accountability & Governance (JPAG) Practitioners' Guide, which states:

*Section 5.33. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.*

*Section 5.34. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.*

It is anticipated that for 2023-24, the Parish Council will have a General Reserve of approximately 6 months net revenue expenditure, which is in line with the above guidance.

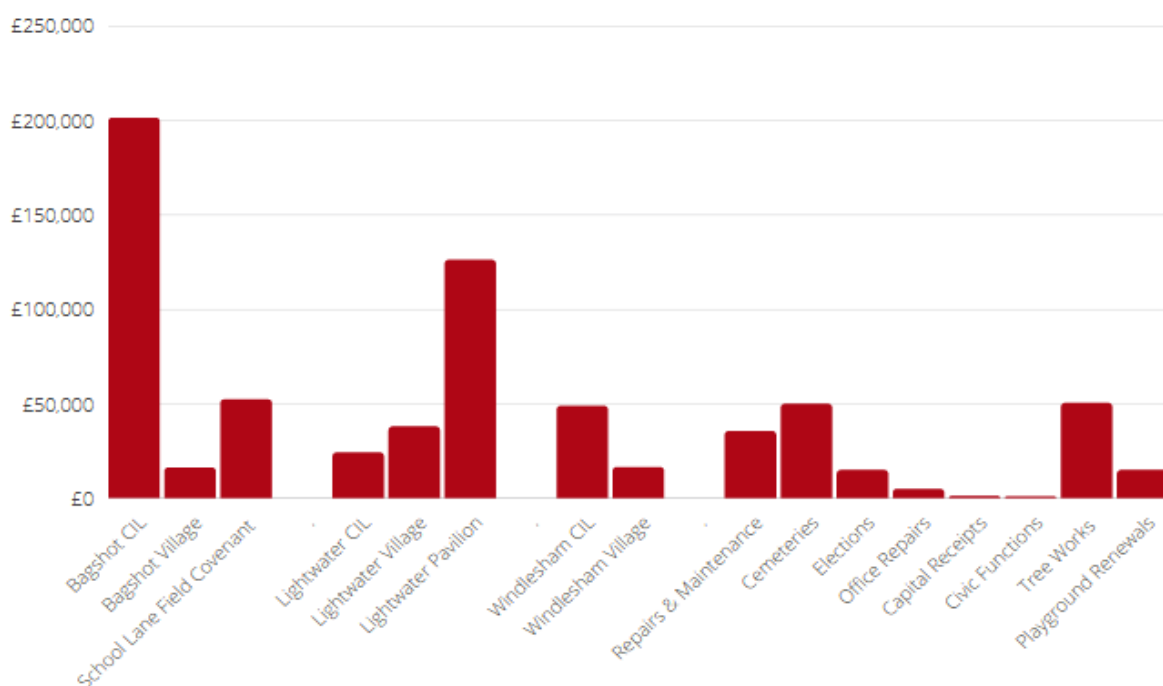
### Windlesham Parish Council's level of Earmarked Reserves.

The intention of these earmarked reserves is to plan for anticipated future expenditure thereby ensuring good long term financial governance.

The current earmarked reserves have been set aside to ensure finance is in place for provision such as: a rolling playground replacement programme, maintaining our tree stock thereby ensuring public safety and to ensure all Council owned assets are kept in good order thereby meeting our fiduciary responsibilities. Please see the graph below to view all earmarked reserves.

Additionally, it is worth noting that any Community Infrastructure Levy (CIL) monies received by the Parish Council, can only be used for infrastructure in order to mitigate the development in the area and are therefore earmarked according to which village they were generated in.

All earmarked reserves except CIL, School Lane Field Covenant and Capital Receipts can be repurposed by Full Council resolution. Therefore, if residents have concerns about any of the specific earmarked reserves and would like Council to reconsider identified priorities, please contact your local Councillors.



\*Earmarked reserves as at 31st March 2023

Community Infrastructure Levy (CIL) Reserves	These are monies received as a result of local development and can only be spend on infrastructure. All CIL monies are earmarked according to which village they were generated in.
Village Reserves	In May 2021 Council implemented an internal restructure which gave each village greater autonomy. As part of this division each village received a village reserve in accordance with the terms of reference set at the time. Since then, the Village Committees have authorized expenditure from these reserves.
School Lane Field Covenant	When the responsibility of maintaining School Lane Field was taken on by the Parish Council, as part of the covenant a sum of money was provided to be held in reserves specifically for the maintenance of School Lane Field playground.
Lightwater Pavilion	Lightwater Committee are overseeing the regeneration of the Lightwater Recreation Ground and specifically the re-development of the Pavilion building. This earmarked reserve is intended for this specific purpose.
Repairs & Maintenance	This reserve is for the purpose of maintaining all Council buildings (excl the Council Office) and ensuring all health and safety requirements are met.
Cemeteries	To ensure adequate future burial provision for Parish residents
Elections	To ensure that sufficient funds are available to meet all election costs.
Office Repairs	To maintain the Council Office building.
Capital Receipts	This earmarked reserve has been generated from the sale of capital items and should only be spent on capital items.
Civic Functions	This reserve is to ensure that there are sufficient funds for both the Annual Parish Meeting and the Chairmans Community Awards.
Tree Works	Following a parish wide tree survey Council resolved to have an earmarked reserve to ensure all remedial works were carried out. Funds will be added periodically to ensure all trees can be maintained safely and in line with Council policy.
Playground Renewals	This reserve is intended to be used for a rolling playground replacement programme and will have funds added to it periodically.

### 2023-24 Budget Setting and Resulting Precept Increase.

As a result of high inflation rates, the Parish Council along with the rest of the country, has experienced a significant rise in costs over the last year resulting in a 2023-24 budget requirement of £504K.

Using the 23-24 tax base (provided by the principal authority) the above requirement would have resulted in a 24% increase on a Band D property. However, during the budget setting process Council were acutely aware that this is a challenging time for residents and therefore resolved to use some of the General Reserve (by setting a deficit budget) to reduce the precept increase to 5%. In real terms the outcome of the 5% increase raised the annual precept from £39.77 to £41.76.

To give some perspective it should be noted that out of 8,874 precepting parishes in England the average parish precept per band D property for 2023/24 was £78.79 compared with Windlesham Parish Council's band D equivalent of £41.76.<sup>1</sup>

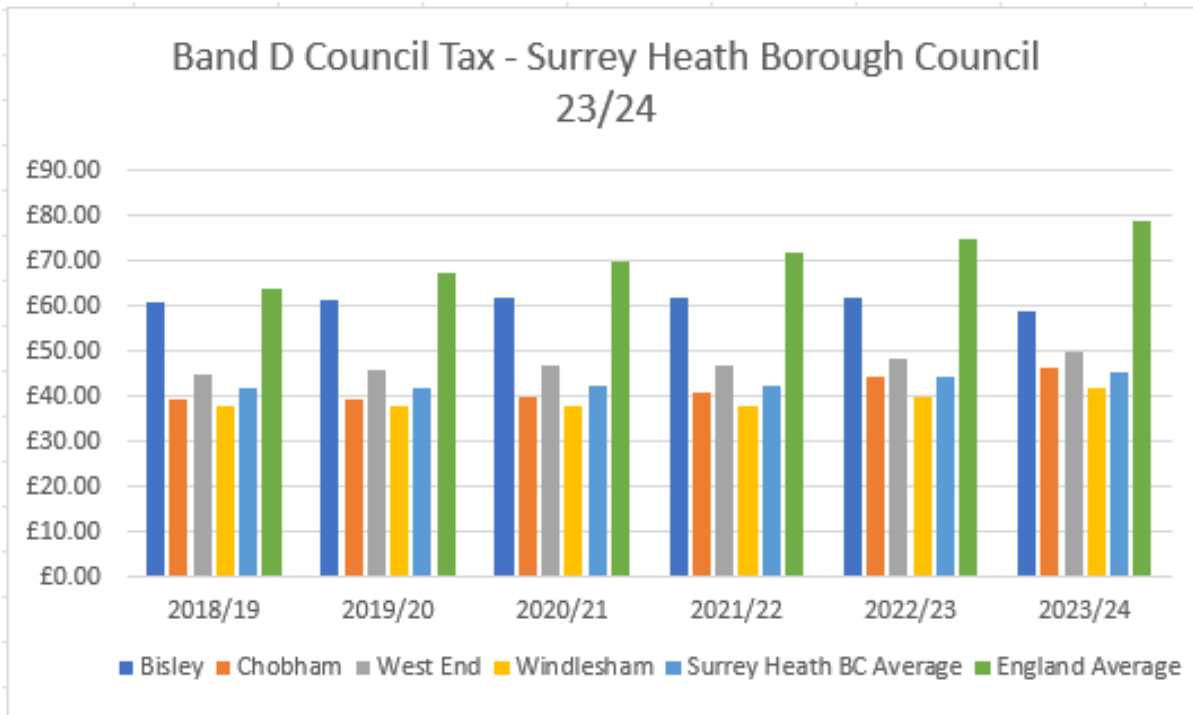
For reference, please see the historic precept data and graphs detailed below, additionally the budget can be viewed using the following link: [2023-2024 budget as agreed November 2022.](#)

Published Band D equivalents for each of the Parish Councils within Surrey Heath, along with the Borough Council and England average figures, for the last five years<sup>2</sup>.

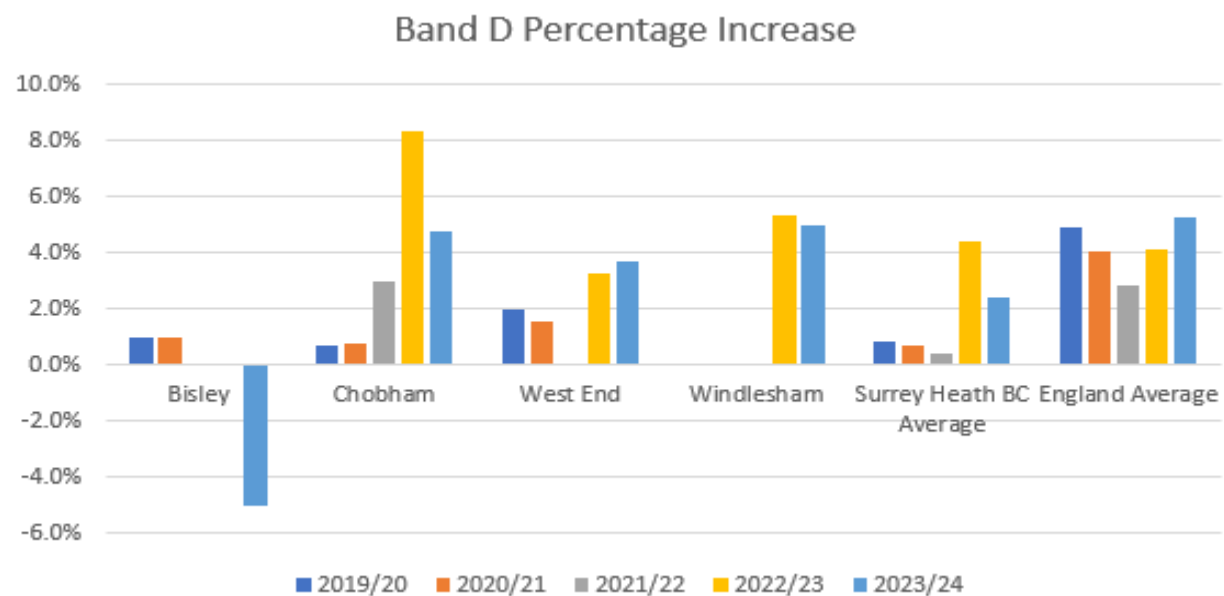
<sup>1</sup> [Council Tax levels set by local authorities in England 2023 to 2024 - GOV.UK \(www.gov.uk\)](#)

<sup>2</sup> [Additional Council Tax Information 2023-2024 | SURREY HEATH BOROUGH COUNCIL](#)

SURREY HEATH BC	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Bisley	£60.75	£61.36	£61.97	£61.97	£61.97	£58.87
Chobham	£39.12	£39.39	£39.71	£40.91	£44.33	£46.44
West End	£44.98	£45.88	£46.59	£46.59	£48.11	£49.87
Windlesham	£37.76	£37.76	£37.76	£37.76	£39.77	£41.76
Surrey Heath BC Average	£41.69	£42.04	£42.33	£42.51	£44.38	£45.44
England Average	£64.04	£67.18	£69.89	£71.86	£74.81	£78.79



Band D equivalent Surrey Heath Borough Council area 2018/19 to 2023/24



Band D

equivalent percentage increase Surrey Heath Borough Council area 2019/20 to 2023/24

## Summary

When setting the budget for 2023-24 Windlesham Parish Council resolved to set a deficit budget, funding the shortfall from the General Reserve. Taking this into account the anticipated level of General Reserve for 2023-24 is in line with the recommended levels as detailed in the Joint Panel on Accountability and Governance Practitioners Guide.

## 2. What are confidential reports?

From time to time it is necessary for Council to consider confidential items. Any status updates on previous resolutions made during the confidential part of a meeting will be noted on the agenda as 'confidential project updates' or 'update on the status of confidential resolutions'.

As a rule, the following types of business are dealt with as confidential:

- a) Engagement, terms of service, conduct and dismissal of employees.
- b) Terms of tenders, proposals, and counter proposals in negotiations for contracts. Additionally, anything that is deemed commercially sensitive.
- c) Preparation of cases in legal proceedings
- d) The early stages of any dispute
- e) Topics for discussion that may include personal information protected by GDPR.

## 3. Will the Parish Council adopt roadside milestones and consider maintaining additional heritage assets?

Roadside milestones generally fall within the remit of the local Highways Authority or the Highways Agency and the protection of buildings and sites through local heritage listing relies on the planning system, therefore neither fall within the remit of the Parish Council. However, residents may find the following links useful.

[Local Heritage Listing: Identifying and Conserving Local Heritage \(historicengland.org.uk\)](https://www.historicengland.org.uk)

[The Milestone Society](#)

## 4. How does the Parish Council intend to improve communication with residents?

Members are listening to residents' feedback and are aware that the Parish Council could improve its communication. At the Full Council meeting held on the 21<sup>st</sup> February 2023, Members resolved to form a working party to develop a communications strategy and all comments made at the Annual Parish meeting will feed into this group for consideration.

## 5. Neighborhood Planning

A Neighbourhood Plan is a community-led framework for guiding the future development and growth of an area. It may contain a vision, aims, planning policies, proposals for improving the area or providing new facilities, or allocation of key sites for specific kinds of development. All Neighbourhood Plans must meet some basic conditions.

Neighbourhood Plans relate to the use and development of land and associated social, economic and environmental issues. It may deal with a wide range of issues (like housing, employment, heritage and transport) or it may focus on one or two issues that are of particular importance in a local area.

A Neighbourhood Plan will be subject to examination and referendum and then form part of the Local Development Plan. This statutory status gives Neighbourhood Plans far more weight than some other local planning documents, such as Parish Plans, Community Plans and Village Design Statements.

At present Windlesham is the only village with a Neighbourhood Plan, however Lightwater has a Village Design Statement which was adopted by Surrey Heath Borough Council in October 2007.

[Windlesham Neighbourhood Plan 2018-2028 | SURREY HEATH BOROUGH COUNCIL](#)  
[Lightwater Village Design Statement | SURREY HEATH BOROUGH COUNCIL](#)

The Windlesham Neighbourhood Plan was initiated by a group of Windlesham residents in 2014 and finally after a lot of hard work, a referendum was held in May 2019 resulting in the adoption of the plan.

Following a request from residents Members considered a review of the Neighbourhood Plan, at the Full Council meeting held in February 2022. Points considered were as follows:

- The Windlesham Neighbourhood Plan 2018-2028 was 'made' at SHBC Full Council on 12 June 2019. It forms part of Surrey Heath Borough's Development Plan and helps in deciding the outcome of planning applications within the Windlesham Neighbourhood Area.
- Surrey Heath is currently in the process of updating their Local Plan. The most recent plan to be adopted takes precedence, therefore it is preferable that the WNP review follows the SHBC Local Plan.
- It is highly likely that a housing needs assessment will need to be completed to form an evidence base.
- There is no provision in the budget for this review.

Some Members expressed concerns about the timing of this review and the possibility that conducting it alongside the development of the SHBC Local Plan could cause confusion.

It was resolved that Parish would ascertain the anticipated completion date of the SHBC Local Plan.

Surrey Heath Borough Council are still working on the plan and it is anticipated that the final version will be available later in the year.

## 6. Speed reduction across the villages and the need for an integrated transport plan.

Residents at the meeting raised significant concerns about speeding through the villages and the perceived lack of integrated transport planning.

Whilst highways issues are a matter for the County Council both the Windlesham and Bagshot village committees have formed or are in the process of forming, Traffic and Infrastructure working parties to work alongside the County Councillors on this matter.

Membership of these working parties was opened to residents, businesses, and community groups within the villages to ensure local people were directly involved in finding a workable solution for their local areas.

## 7. Conclusion

Whilst this response may not have answered all questions raised at the meeting, please remember that all Council meetings are held in public, and members of the public are welcome to ask questions relating to items of the agenda during public question time.