

Agenda Item 13 – Full Council Meeting 21 January 25
Budget Monitoring Report to 9 January 25

1. **Budget 2025/26**

The expenditure budget for 2025/26 was confirmed at the Full Council meeting on 26 November 2024 with a total expenditure budget of £644,345 and a precept requirement, after budgeted income of £93,284, totalling £551,061. SHBC have confirmed the tax base for 2025/26 of 8,439.80 for the Parish. The Band D equivalent precept is therefore £65.29 an increase of 8.27% over the prior year.

2. **Actions required**

- (i) Councillors need to note levels of expenditure shown and the associated balance sheet approving the overspends shown;

3. **General Reserve less Committed amounts**

The table below shows the General Reserve less amounts committed by Council Resolutions. The recommended level of reserve is a minimum of 3 months of the net revenue expenditure, for 2024-25 this is £126,301, rising to £137,765

WINDLESHAM PARISH COUNCIL - GENERAL RESERVE STATUS AS AT 9 January 24				
				Balance at
				01 Apr 24
General Reserve (1 April 24)				226,179.79
Movements				
1	Legal and associated costs re: CGR	C/23/225		(40,000.00)
				186,179.79
Committed:				
1	Excess of agreed cost of Council Office refurbishment over EMR330 Repairs and Maintenance	C/23/113	(15,952.62)	
2	Christmas Trees - costs in excess of budget	C/24/21(b)	(1,755.00)	
3	Legal costs re: purchase of the allotment site	C/24/26	(20,000.00)	
4	Move budget fm cost element 4062 - Cemetery maintenance - EMR	C/24/117	75,000.00	
5	Transfer to Village Cemetery reserves (3 x £25,000)	C/24/117	(75,000.00)	
				(37,707.62)
General Reserve after committed amounts				148,472.17

4. **CGR Costs**

In accordance with resolution C/24/118 of the 26 November 24 Full Council meeting an estimate of the costs directly associated with the CGR has been made for the current year to date and totals £2,228. This reflects purely staff costs and does not include indirect costs such as administration nor additional time required to complete the normal duties assigned. This should be treated solely as an estimate based on time

recorded on the council time system as being directly related to the CGR, this may not provide a complete record of all CGR activity where such work was undertaken alongside other projects or where the work could not be definitively allocated as CGR related.

5. Income generated

		Year to date	Budget
1000	Burial fees	£77,852 ⁽¹⁾	£77,351
1030	Allotment fees	£2,098 ⁽²⁾	£1,970
1076	Precept	£505,201 ⁽³⁾	£505,201
1800	Other income	£13,000 ⁽⁴⁾	0
1900	Interest received	£12,402 ⁽⁵⁾	£9,492
1950	CIL income	£10,115 ⁽⁶⁾	0
Total income		<u>£620,688</u>	<u>£594,014</u>

(1) Income from burial fees arises as follows: Bagshot - £656; Lightwater - £17,881; Windlesham - £59,315;

(2) Allotment fees were billed in September each year with other smaller invoices raised for those that are let part way through the period;

(3) The precept is generally received in two tranches in April and June each year. The first tranche was received on 1 April 24 the second on 28 June 24;

(4) Other income comprises an amount of £13,000 received from SHBC in respect of the Freemantle Road playground. It has been moved to income, previously it was offset vs the cost of the playground renewal, on the advice of the Internal Auditors. The corresponding overspend is reflected in account 4220 Playground Repairs and Renewals;

(5) Interest arises on the bank accounts held by the Council and is paid monthly (four accounts) or annually (three accounts). The income level reflects higher than anticipated cash levels held.

(6) CIL income of £10,115 was received in respect of planning reference 21/1176/FFU at Solstrand, Station Road, Bagshot. The amount has been booked to the Bagshot CIL EMR.

6. Overspends and Transfers

Councillors are asked to note the Actual vs Budget report as at 9 January 25 along with the corresponding Income and Expenditure report attached.

Expenditure for the year to date is £392,796 against a full year budget of £594,014 – approximately 75.7% and is in line with that expected given an even spread of costs (after deduction of the £75K Cemetery EMR amounts). Of this expenditure a sum of £49,592 has been transferred from EMRs to offset the total spend.

The following overspends against budget have been noted:

(1) 4060 Maintenance

The maintenance expenditure includes £7,500 for the lighting project under the Broadway Road bridge. A transfer from EMR325 Windlesham CIL has been made to offset this amount (WVC/22/72).

(2) 4185 Planting

The annual planting invoice for the three villages has been received for a total of £5,873 - £10 over budget.

(3) 4195 Tree Maintenance/Surgery

No budget was reflected for this cost element with any expenditure resolved to be taken from the EMR as part of the budget process. Cost of £10,911 have been incurred and set against EMR395 Tree Works and will continue to be for the remainder of the period.

(4) 4220 Playground Repairs and Renewals

Account 4220 shows expenditure of £28,789 giving an overspend of £12,789 against budget. The main element of this sum relates to the Freemantle Road playground in Bagshot which was completed in the period at a cost of £26,500. Of this amount £13,500 was drawn from EMR380 Bagshot CIL with a further £13,000 received from SHBC as noted in the income report (section (4) above).

(5) 4415 Insurance

Following the tender process for the insurance renewal the Council accepted a quote from our current suppliers, Clear Councils, giving rise to an overspend of £44 vs budget;

(6) 4420 Finance System

Expenditure of £3,229 has been incurred against a budget of £2,073. The charge covers the cost for the Rialtas system plus support for the full year and is significantly above the amount that was paid for 2023-24. This is reflected in the budget overspend.

(7) 4425 External Finance Support

The support relates to external support for our systems and is incurred on an ad-hoc basis. Costs of £725 have been incurred with an overspend is £125.

(8) 4430 Licences and Subscriptions

Expenditure of £9,027 gives rise to an overspend of £4,036. Of this amount £3,428 relates to the enhanced compliance and operational support services that we approved at the Full Council meeting on 26 November 25 (C/24/123).

Councillors should also note the following:

- (1) 4062 Cemetery maintenance EMR - covers an amount of £25k per village cemetery agreed during the budget process that would be allocated to a specified EMR to cover future maintenance of each cemetery. In the November Full Council meeting Councillors resolved to vire these funds to the individual village cemetery reserves (C/24/117). The accounting system does not however allow a virement to be made

directly into a reserve hence these amounts will need to be set up as part of the year end process.

- (2) 4165 Greenspace Contract - currently covers the three villages but has been split to reflect the possibility that the contract will be split after the re-tendering process. The budget reflected an increase to cover inflationary pressures and general increases in greenspace costs anticipated (based on the same contract terms) plus an element for employing a procurement consultant. The latter was actioned at the March Full Council meeting (c/23/217). Current costs of £7,874 per month reflect the current contract terms. Cost are split in the ratios agreed at the meeting on 14 May 24 (c/24/09): Bagshot – 43%; Lightwater – 33%; Windlesham – 24%. The quote from the procurement consultant was approved at FC (C/24/125) with the result that the tender process should now begin.
- (3) 4300 Salaries and related payroll costs – the salary and related costs show a charge of £123,610 covering the existing 5 staff plus the operations executive up to the time of her departure. The total budget for the year is £168,178 which suggests a small underspend for the full year based on current monthly costs.
- (4) 4500 Councillor Allowances – the budget for Councillors' Allowances is based on the rates in place at the time of the budget. In the February 24 Full Council meeting it was resolved to increase the individual allowance to £1,750pa (C/23/183) from £1,661.40pa with an additional allowance for the Council Chair. This will lead to an annual cost of £33,250 versus a current budget of £32,627 (including training costs). Any surplus over budget will be taken from the general reserve as per the resolution. This assumes that all councillors claim the full allowance.
- (5) 4650 Grants - reflects a total budget of £11,000 split between the three villages. The table below shows movements on the account:

WVC GRANT RECONCILIATION (coel 4650)- 2024-25					09 Jan 25
		Bagshot	Lightwater	Windlesham	Total
Budget for the year		£5,000	£3,000	£3,000	£11,000
Reversal of year end accruals:					
- Bagshot PFA re: maintenance of facilities and open space	BVC23/62	(£957)			(£957)
- Lightwater Community Cinema	LVC23/43		(£1,000)		(£1,000)
- Lightwater Connected grant for fete	LVC23/43		(£250)		(£250)
Grants awarded in 2024-25:					
- Bagshot PFA re: maintenance of facilities and open space	BVC23/62	£957			£957
- Bagshot Society re: venue hire, publicity, planting	BVC23/78	£697			£697
- Lightwater Library Assoc. re: induction loop installation	LVC24/27		£930		£930
- Lightwater Community Cinema	LVC24/16		£750		£750
- Windlesham Darby & Joan Club	WVC24/33			£800	£800
- Surrey Heath Neighbourhood Watch	C/24/67	£150	£150	£150	£450
- Bagshot Events - mini Christmas trees on shop fronts	BVC24/22	£1,311			£1,311
- Windle Valley Fundraisers, Xmas lights switch on	BVC24/34	£500			£500
- Windlesham Scouts replacement tables	WVC24/43			£400	£400
- Windlesham Over 60's Luch Club	WVC24/56			£750	£750
Grant expenditure per I&E		£2,658	£580	£2,100	£5,338
Committed for 2024-25					
Total grant expenditure		£2,658	£580	£2,100	£5,338
Available budget		£2,342	£2,420	£900	£5,662

Other matters

(1) Village Christmas trees

In the Full Council meeting on 14 May 24 the Council approved a resolution to delegate authority to the Clerk to spend up to £2,500 per village tree (C/24/21(b)). This amount would cover the cost of purchase and installation of each tree along with the relevant electrical testing and certification. This amount – in total £7,500 – would exceed the budget of £5,745 with any excess being funded from the general reserve in accordance with the resolution.

Further investigation suggests an indicative cost of around £2,050 for each tree and installation leaving £450 for the necessary electrical works. These works cannot be completed until September at the earliest to ensure that the certification is valid over the Christmas period. Depending on the nature of the work involved these amounts may be overspent. Council are asked to provide the Clerk with authority to spend in excess of the limit currently set and fund and such amounts from the general reserve. This was approved at the FC meeting on 23 July 24 (C/24/40).

(2) The Communications Committee resolved to approve a subscription to Mailchimp in their meeting on 9 July 24 (COM/24/09) at a cost of £16 per month (£192pa). The subscription would allow the distribution of a subscription-based newsletter to residents and could also be used in other areas. This would be a rolling contract with costs posted to the Marketing budget (4640/225). This was approved at the FC meeting on 23 July 24 (C/24/40).

(3) At the Full Council meeting on 29 October 24 it was resolved (C/24/91) that the Council enter a standalone contract with our IT provider to backup data held on Microsoft 365 at a cost of £720pa. This would back up the data for the 24 staff members and councillors.

7. **Virements**

There are no virements required at this time.

8. **Commitments**

The Council has made various spending commitments either as part of the Full Council meetings or via Village Committees. The majority of these are to be set vs EMRs with some against the general reserve. The table below shows the commitments identified and their impact on the reserve levels and should allow Councillors to remain updated about the availability of funds.

The table does not show spending commitments against the current budget rather these will be identified separately and reflected in the income and expenditure reports going forward.

WINDLESHAM PARISH COUNCIL - EMR STATUS AS AT 9 JANUARY 2025						
	Account	Balance at 31 Jul 24	Committed <i>Note</i>	Adj balance 09 Jan 25		
	General Reserve (1 April 24)	226,179.79	(37,707.62)	188,472.17	See separate schedule	
315	Capital Receipts	1,300.00		1,300.00		
320	EMR School Lane Play Equipment	35,742.54		35,742.54		
321	EMR Windmill Field playground	3,154.00	(3,154.00)	0.00	Windmill Field playground - £3,154	C/23/206
325	EMR Windlesham CIL	67,382.18	(66,100.00)	1,282.18	Windmill Field playground - £50,000; Broadway Road lights - £7,500; Cemetery noticeboards - £4,800; Speed surveys - £3,000; Cemetery hedges - £800 ;	Various
330	EMR Repairs and Maintenance	26,047.38	(10,000.00)	16,047.38	Bagshot Chapel repairs	Budget discussion
331	EMR War Memorials	1,376.00		1,376.00		
335	EMR Cemeteries	24,650.00		24,650.00	Repair memorials in Bagshot Cemetery	BVC/23/76
336	EMR Lightwater Cemetery maintenance	19,700.00	(10,000.00)	9,700.00	Topographical survey of LW Cemetery	LVC/23/54
340	EMR Lightwater Pavilion & Rec	130,641.91	(22,499.00)	108,142.91	Legal advice re: Pavilion/FIT - £14,999; Removal of dedication - £4,000; Land transfer - £1,500; Additional legal questions arising - £2,000	LVC/23/46; LVC/23/59
345	EMR Bagshot Village	13,549.56	(4,200.00)	9,349.56	Phone box renovations - £4,000; Face painting at Freemantle Road playground opening - £200	BVC/23/57; BVC/23/58
346	EMR Bagshot grants	317.00		317.00		
350	EMR Lightwater Village	19,059.90	(18,300.00)	759.90	Cemetery funding - £18,300 (C/24/43)	
351	EMR Lightwater grants	3,100.00	(1,500.00)	1,600.00	Lightwater Village sign - £500; Lightwater Community Cinema - £750; Lightwater Society - £250	
355	EMR Windlesham Village	15,279.15	(5,000.00)	10,279.15	Planning consultant for Neighbourhood Plan	WVC/23/20
360	EMR Lightwater CIL	0.00		0.00		
365	EMR Elections	14,820.00		14,820.00		
370	EMR Council Office Repairs	1,500.00		1,500.00		
375	EMR Playarea Repairs & Renewals	15,000.00	(15,000.00)	0.00	Windmill Field playground - £15,000	C/23/206
377	EMR IT Equipment	517.01		517.01		
378	EMR Training	900.00		900.00		
380	EMR Bagshot CIL	295,143.20	(222,500.00)	72,643.20	Traffic & infrastructure - £100,000; Bagshot Chapel - £20,000; Gomer Road playground £2,500; Allotment purchase - £100,000	Various
390	EMR Civic Functions	1,143.87		1,143.87		
395	EMR Tree Works	45,065.75	(23,990.00)	21,075.75	Estimated cost of tree works to be taken from EMR - no provision in budget	Budget discussion
	Capital Reserve & EMRs	734,089.45	(402,243.00)	331,846.45		
	Total Reserves	961,569.24	(439,950.62)	521,618.62		