Windlesham Parish Council

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MINUTES OF WINDLESHAM PARISH COUNCIL'S FINANCE & GENERAL PURPOSE COMMITTEE
Held on 29th September 2026 at 7:00pm at Lightwater Library, 83A Guildford Road, Lightwater

Councillors	
Turner	P
Malcaus Cooper	P
D Jenning-Evans	P
Willgoss	-
Bakar	P
Gordon	A*
Lewis	P
Marr	P
Wheeler	-

In attendance: Joanna Whitfield – Clerk to the Council
Jane Challiss – Responsible Financial Officer
Cllr Harris

P - present A – apologies PA – part of meeting - no information S – substitute
*Apologies Accepted

Cllr Malcaus Cooper took the Chair

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		Action
FIN/26/15	**Apologies for absence** Apologies were received from Cllr Gordon Members noted that reasons for absence would be considered in the confidential part of the meeting.	
FIN/26/16	**Declarations of Interest** No declarations of interest.	
FIN/26/17	**Public question time** None	
FIN/26/18	**Exclusion of the press and public.** To agree any items be dealt with after the public, including the press, have been excluded under S1(2) of the Public Bodies (Admission to Meetings) Act 1960:	

	FIN/26/26 To consider reasons for Councillor absences FIN/26/27 To approve as a correct record the confidential resolution report from the previous meeting Cllr Malcaus Cooper queried whether the budget modelling should be considered in the public session, as the discussion might extend to staffing matters. The Clerk confirmed that the figures were not attributable to individuals and that Members were considering overall budget lines. Any provision for potential greenspace contract management costs was not salary-specific and included possible expenditure on machinery, vehicles, training and other associated requirements. **Members agreed that the above items would be discussed in the confidential part of the meeting.**	
FIN/26/19	**Accounts for Payment** a) **Accounts for payment** - The Clerk presented a list of expenditure transactions for approval, in the sum of £3,360.00, and Members were free to request an explanation of the individual items. **It was resolved that the payments (Appendix A) in the total sum of £3,360.00 be authorised, and the Chairman signed the Expenditure Transactions Approval List.**	
FIN/26/20	**Bank Reconciliations** Members were presented with the bank reconciliations for May 2026 through to September 2026 and were informed that the net assets held by the Council as at 14th September 2026 were £1,549,253. Of this, £830,802 is held in earmarked reserves, of which £298,730 is held in restricted reserves. Members are asked to note that the earmarked balance has decreased by £9,423 since 1 April 26. Members were informed that recently Cllr Malcaus Cooper has been unavailable to review the bank reconciliations and Officers were scheduling a time for Cllr Willgoss to attend the office to review all outstanding reconciliations. Cllr Malcaus Cooper confirmed that she is now available and will ensure that all outstanding bank reconciliations are reviewed. **Members noted the reconciliations along with the update presented and resolved that Cllr Malcaus Cooper or Cllr Willgoss, in the absence of Cllr Malcaus Cooper, would sign off the reconciliations over the course of the year.**	**Cllr Malcaus Cooper** **Cllr Willgoss**
FIN/26/19	**To review the current banking and investment arrangements** . Members reviewed the report presented.	

	Members discussed the report and acknowledged that the Council's approved investment strategy prioritised security and liquidity over yield. However, they noted that the substantial balance held in the Unity deposit account could potentially earn a higher rate of interest elsewhere. **Cllr Malcaus Cooper proposed, Cllr Turner seconded, and it was resolved that the RFO transfer £300,000 from the Unity Deposit Account, allocating £100,000 to each of the Hampshire Trust Bank, Cambridge & Counties Bank and Redwood Bank accounts.** **It was also resolved to note:** • **The Skipton account has now been closed and the balance transferred to the Hampshire Trust account.** • **The Santander account has been closed and the balance transferred to the Barclays Deposit account.** • **Santander has paid £150 in compensation for the inconvenience caused by their delaying of the closure process.** • **Surplus funds held on the Barclays current account have been transferred to the Barclays deposit account.** • **Redwood Bank account has now changed to a 35-day notice account following the expiry of the 95-day notice given in May 26.**	
FIN/26/20	**Budget Monitoring** Members were presented with the budget monitoring report up to the 14th September 2026, detailing any overspends to date for the financial year 2026-27. Councillors were asked to note the levels of income and expenditure detailed within the income and expenditure, and earmarked reserve reports, together with the figures presented in the balance sheet outlining the Council's current financial position. **Members noted the levels of income and expenditure detailed within the income and expenditure and earmarked reserve reports, together with the figures presented in the balance sheet outlining the Council's current financial position.**	
FIN/26/21	**To consider Budget and Precept for 2027-28** Members reviewed the papers presented, including the draft budget for 2027/28. It was noted that a meeting had been held via Teams on 8 September 2026 between the Clerk and the Chairs of each Committee to discuss the initial budget and resulting indicative precept. The Committee Chairs had been provided with an initial draft budget in advance of that meeting.	

	Members were informed that they should not agree to a precept increase in isolation. Before setting a precept, it must first calculate its council tax requirement for the financial year by preparing and approving a budget, in accordance with the Local Government Finance Act 1992 or any succeeding legislation. The precept must reflect the budgeted expenditure and not be set independently of it. Additionally, when setting the budget, Council should consider what it costs to deliver services and whether this provides value for money. Members were also advised that, due to the impending disaggregation of the Council arising from the Community Governance Review (CGR), the draft budget had been prepared based on Bagshot and Lightwater only, excluding income and expenditure previously attributable to Windlesham Village. The 2027/28 tax base was still awaited and, for modelling purposes, the 2026/27 tax base for Bagshot and Lightwater had therefore been used. **It was made explicit that the figures presented were for modelling purposes only and were not definitive. In particular, any assumptions relating to additional staffing requirements, potential asset transfers and the resulting indicative Band D precept remained subject to change as further information became available and the implications of the CGR became clearer.** Members noted that further consultation on potential asset transfers was required. In discussing the consultation messaging in relation to the precept increase, Members considered that any transfer of assets, and any associated increase in the parish precept, should be reflected in a corresponding reduction in the unitary authority's precept, although they acknowledged that this might not occur in practice. **Members noted the budget as presented.** • **Lightwater Cemetery: It was resolved to approve the budget and calculation method for the Cemetery budget line.** • **War Memorials: It was resolved to transfer any remaining underspend on the war memorial budget line at year-end to village-specific war memorial earmarked reserves.** • **Salaries: It was resolved to maintain the salary budget at the 2026-27 level, to provide for additional staff hours if required.** • **Greenspace Contract: It was resolved to note that the greenspace contract is due for renewal in the next financial year and that, until the procurement process is complete, the budget remains indicative.** • **Asset Transfers: It was resolved to transfer and underspend on this budget line to a dedicated EMR at year-end.**	

	• **Greenspace Management: It was resolved to include provision for potential greenspace management costs, including staffing, machinery, training and vehicle requirements.** • **Tree Maintenance: It was resolved to approve the indicative budget for Tree Maintenance** • **Playground Repairs and Renewals: It was resolved to approve the indicative budget for Playground repairs and renewals to be raised through the 2027-28 precept and transferred to an earmarked reserve.** • **Elections: It was resolved to note the proposed budget for the 2027 elections based on the preliminary assumption that poll cards are required. It was also resolved to transfer any 2026-27 budget underspend to the Elections EMR at year-end.** • **ICT: It was resolved to increase the ICT budget to £10k, allowing for the replacement of Cllr iPads with laptop computers.** • **Hook Mill Lane Depot: It was resolved to note the indicative budget for Hook Mill Lane Depot** • **Buildings & Maintenance: It was resolved to transfer £11,000 to the Buildings & Maintenance EMR at year-end, or the remaining balance if this is less than £11,000.** • **Grants: It was resolved to set the 2027–28 grants budget for Lightwater and Bagshot at £15,000 (£7,500 per village).** • **It was resolved to note that the final 2027–28 budget requirements would depend on the outcome of the asset transfer consultation. As the consultation was not expected to conclude until the end of the year, Members considered it unlikely that the budget could be finalised before January 2027 and noted that an Extraordinary Meeting might therefore be required to approve the final budget and set the precept.**	
FIN/26/22	**Community Infrastructure Levy** Councillors received a report detailing the Community Infrastructure Lev (CIL) receipts and expenditure across the three villages to October 2026. The report outlined the amounts received, committed, and spent, along with expiry dates for each allocation. Members noted that there are no CIL payments due to	

	any village for the period between 1st April 26 and 30th September 2026. The next receipt, if appropriate, falls due in April 2027. The RFO also reported the following: Bagshot Village – Of the CIL monies, originally £22,000 had been earmarked for the pathway at School Lane Field. In May 2026, Minutes re C/26/22, it was noted that there were additional costs to be paid, making the total £23,062, and that the whole costs should be paid from Bagshot Village EMR 345 rather than the CIL EMR. The adjustment was shown in the report presented. **Members resolved to note the CIL receipts, expenditure and balance for each village. It was also resolved that the Clerk would contact SHBC to request an update on anticipated CIL payments.**	
FIN/26/23	**Clerks Update** Nothing to report	
FIN/26/24	**Correspondence** No correspondence.	
FIN/26/25	**Exclusion of the press and public- To exclude members of the public, including the press, For consideration of items excluded under S1(2) of the Public Bodies (Admission to Meetings) Act 1960.** FIN/26/26 To consider reasons for Councillor absences FIN/26/27 To approve as a correct record the confidential resolution report from the previous meeting held on the 23rd June 2026.	
FIN/26/26	**To consider reasons for Councillor absences** **Members resolved to approve Cllr Gordon's reason for absence.**	
FIN/26/27	**To approve as a correct record the confidential resolution report from the previous meeting held on the 23rd June 2026.** **It was resolved to approve as a correct record the confidential resolution report from the previous meeting held on the 23rd June 2026.**	

There being no further business, the meeting closed at 20:36

Top Level for Month No 6 **Order by Invoices Entered**

								Nominal Ledger Analysis			
Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
10/09/2026	INV 4447	1020	NP TREE MANAGEMENT	NPTREE	3,360.00	672.00	4,032.00	4195	210	3,360.00	Tree work - SLF Pond
				TOTAL INVOICES	3,360.00	672.00	4,032.00			3,360.00	
			VAT ANALYSIS CODE	S @ 20.00%	3,360.00	672.00	4,032.00				
				TOTALS	3,360.00	672.00	4,032.00				