

Item 8 – To consider a request from a Windlesham Councillor regarding historical Terms of Reference and policy documents, as well as CIL data pertaining to all 3 villages for the past five years and forecasts up to the end of this current term (May 2027)

Full Council 29th October 2024

Background

Members were reminded that at the Personnel Committee meeting held on the 1st October 2024 it was resolved to 'reaffirm that in accordance with existing policy, only the Parish Clerk may issue instructions to Council employees. Furthermore, only the Full Council or a properly constituted Committee may issue instructions to the Parish Clerk.

It was also noted that individual Councillors are not authorised to direct the work of Council employees. To ensure proper workflow management, it was resolved that Councillors must schedule appointments before visiting the Parish Office. Additionally, all work requests for officers must originate from a decision by either a Committee or the Full Council.

Action

In accordance with the above Members are asked to review the email below and consider if they wish to instruct the Clerk to carry out this request.

Please would you supply me with the following information:

CIL

- 1. How much CIL has been received by each of the 3 villages : Bagshot, Lightwater and Windlesham in the past 5 years - May 2019 - May 2024 ie this current term and the last*
- 2. How much CIL is forecast to be received by each of the 3 villages : Bagshot, Lightwater and Windlesham during the rest of the current term ie June 2024 - June 2027*

Village Committee ToRs/ Policies

- 3. Please provide 'soft' copies of all versions of the Village Committee ToR's / Policy Document published on the WPC website since January 2021 - I think this should be around 5 documents*
- 4. Please also provide the date / minute no. of the Full Council Meeting when each of these documents were amended.*

Please note the requester was asked to provide the purpose or state which Council business this information is required for and to date no information has been forthcoming.

Members should also note that the following FOI has been received from a Windlesham resident.

'with clear evidence on the ground that development of Land to the East of Heathpark Drive, off Woodlands Lane, Windlesham, will finally commence in the very near future,

there is considerable interest in the levels of CIL to be provided within 60 days of the actual commencement, unless other arrangements have been made. Also off Woodlands Lane, properties known as "The Ferns" and "St Margarets" are awaiting the outcome of appeals and "Chamness" has been approved. So that proper consideration can be made on best use of these fundings, literally for Infrastructure in the Community affected by these developments and for comparison purposes, can you provide:

a) CIL monies provided by individual villages over the past five years.

b) Estimates for forward planning purposes of CIL income by village, by year, over the coming 5 years.

My concern in this respect is the absence of any obvious plans on the one hand and comments made on Facebook by individuals who may be seen as representing the views of WPC - comments which can be seen as improper in the circumstances.

I will expect your usual early response, in the expectation that the information should be readily available. But certainly within the obligatory 20 working days.

I am properly concerned that despite the fact that we have been waiting since July 2017, outline approval of the major development, there is no evidence of planning for this event, outside of the development itself.'

PAYMENTS

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
03/09/2024	19054	669	VISION ICT	VISIO	40.00	8.00	48.00	4440	225	40.00	Website hosting - WPC
03/09/2024	FB80 BUY BACK	670	ONE TIME ACCOUNT	ONE TIME	300.00	0.00	300.00	1000	400	300.00	Buy back of LW plot FB80
03/09/2024	EXP - 3 SEP 24	671	LUCY SHANNON EXPENSE	SHANNON	71.93	0.00	71.93	4435	225	71.93	LS expenses - 18/4 to 7/8
TOTAL INVOICES					411.93	8.00	419.93			411.93	
VAT ANALYSISCODE OTS @ 0.00%					371.93	0.00	371.93				
VAT ANALYSISCODE S @ 20.00%					40.00	8.00	48.00				
TOTALS					411.93	8.00	419.93				

Top Level for Month No 5

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
31/08/2024	1875	675	ZENTECH IT	FRE01	300.78	60.16	360.94	4440	225	260.78	M365 Licences/Ad hoc support
								4425	225	40.00	M365 Licences/Ad hoc support
TOTAL INVOICES					300.78	60.16	360.94			300.78	
VAT ANALYSISCODE S @ 20.00%					300.78	60.16	360.94				
TOTALS					300.78	60.16	360.94				

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
04/09/2024	2778	672	SURREY ALC	SALC	30.00	6.00	36.00	4435	225	30.00	SALC Conf - 19 Nov 24
03/09/2024	2039635	673	SURREY HEATH	SHBC01	7,874.34	1,574.87	9,449.21	4165	310	3,385.97	Greenspace - Sept 24
								4165	410	2,598.53	Greenspace - Sept 24
								4165	510	1,889.84	Greenspace - Sept 24
03/09/2024	2039636	674	SURREY HEATH	SHBC01	130.78	26.16	156.94	4220	410	65.39	Play ins - LW Rec/School Lane
								4220	310	65.39	Play ins - LW Rec/School Lane
TOTAL INVOICES					8,035.12	1,607.03	9,642.15			8,035.12	
VAT ANALYSISCODE S @ 20.00%					8,035.12	1,607.03	9,642.15				
TOTALS					8,035.12	1,607.03	9,642.15				

Top Level for Month No 5				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	
29/08/2024	3668	676	NP TREE MANAGEMENT	NPTREE	2,400.00	480.00	2,880.00	4195	210	2,400.00	St Johns Oak Tree reduction	
								395		-2,400.00	St Johns Oak Tree reduction	
								6000	210	2,400.00	St Johns Oak Tree reduction	
30/08/2024	120	677	ALL SAINTS CHURCH	ALLS	15.00	0.00	15.00	4950	325	5.55	Planning Committee 14 Aug 24	
								4950	425	5.55	Planning Committee 14 Aug 24	
								4950	525	3.90	Planning Committee 14 Aug 24	
TOTAL INVOICES					2,415.00	480.00	2,895.00	2,415.00				
VAT ANALYSISCODE OTS @ 0.00%					15.00	0.00	15.00					
VAT ANALYSISCODE S @ 20.00%					2,400.00	480.00	2,880.00					
TOTALS					2,415.00	480.00	2,895.00					

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
16/09/2024	I3344	678	ZOO SIGNS	ZOOSI	560.94	112.19	673.13	4060	235	560.94	Depth marker for pond in Bagsh
TOTAL INVOICES					560.94	112.19	673.13			560.94	
VAT ANALYSISCODE S @ 20.00%					560.94	112.19	673.13				
TOTALS					560.94	112.19	673.13				

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
10/09/2024	LCO02361	680	CLEAR COUNCILS	CLEAR	5,244.48	0.00	5,244.48	4415	225	5,244.48	Insurance for yr comm 1 Oct 24
TOTAL INVOICES					5,244.48	0.00	5,244.48			5,244.48	
VAT ANALYSISCODE OTS @ 0.00%					5,244.48	0.00	5,244.48				
TOTALS					5,244.48	0.00	5,244.48				

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
26/09/2024	217979-1	681	SLCC ENTERPRISES LTD	SLCC	35.00	7.00	42.00	4350	220	35.00	SK course re: VE Day 80
24/09/2024	C/24/66	682	GRANTS WPC	GRANTS	450.00	0.00	450.00	4650	340	150.00	Grant - SH neighbourhood Watch
								4650	440	150.00	Grant - SH neighbourhood Watch
								4650	540	150.00	Grant - SH neighbourhood Watch
TOTAL INVOICES					485.00	7.00	492.00			485.00	
VAT ANALYSISCODE OTS @ 0.00%					450.00	0.00	450.00				
VAT ANALYSISCODE S @ 20.00%					35.00	7.00	42.00				
TOTALS					485.00	7.00	492.00				

Top Level for Month No 7				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
01/10/2024	19090	683	VISION ICT	VISIO	300.00	60.00	360.00	4440	225	300.00	Web host - 1Dec24 - 30Nov25
01/10/2024	126	684	ALL SAINTS CHURCH	ALLS	15.00	0.00	15.00	4950	325	5.00	Planning Comm - 4 Sept 24
								4950	425	5.00	Planning Comm - 4 Sept 24
								4950	525	5.00	Planning Comm - 4 Sept 24
TOTAL INVOICES					315.00	60.00	375.00			315.00	
VAT ANALYSISCODE OTS @ 0.00%					15.00	0.00	15.00				
VAT ANALYSISCODE S @ 20.00%					300.00	60.00	360.00				
TOTALS					315.00	60.00	375.00				

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
30/09/2024	19+15	687	ZENTECH IT	FRE01	360.78	72.16	432.94	4440	225	260.78	Microsoft licences + support
								4425	225	100.00	Microsoft licences + support
24/08/2024	3667	688	NP TREE MANAGEMENT	NPTREE	600.00	120.00	720.00	4195	210	600.00	Tree maint - Bosman Drive cont
TOTAL INVOICES					960.78	192.16	1,152.94			960.78	
VAT ANALYSISCODE S @ 20.00%					960.78	192.16	1,152.94				
TOTALS					960.78	192.16	1,152.94				

Top Level for Month No 7				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
02/10/2024	2039777	685	SURREY HEATH	SHBC01	7,874.34	1,574.87	9,449.21	4165	310	3,385.97	Grounds maint - Oct 24
								4165	410	2,598.53	Grounds maint - Oct 24
								4165	510	1,889.84	Grounds maint - Oct 24
02/10/2024	2039778	686	SURREY HEATH	SHBC01	130.78	26.16	156.94	4220	410	65.39	Playground insp - LW Rec
								4220	310	65.39	Playground insp - School Lane
TOTAL INVOICES					8,005.12	1,601.03	9,606.15			8,005.12	
VAT ANALYSISCODE S @ 20.00%					8,005.12	1,601.03	9,606.15				
TOTALS					8,005.12	1,601.03	9,606.15				

Top Level for Month No 7				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
13/10/2024	2990	689	GREENLANDS	GREE	310.00	62.00	372.00	4160	310	220.00	B'shot PF install pond signs
								4060	500	90.00	Replace rotten post for tap
08/10/2024	1449CN	690	LIGHT ANGELS	LIGHTA	-150.00	0.00	-150.00	4915	450	-150.00	Dummy CN - inv re-issued
TOTAL INVOICES					160.00	62.00	222.00			160.00	
VAT ANALYSISCODE OTS @ 0.00%					-150.00	0.00	-150.00				
VAT ANALYSISCODE S @ 20.00%					310.00	62.00	372.00				
TOTALS					160.00	62.00	222.00				

Agenda Item 10 – Full Council 29 October 24

Review of Bank Reconciliations

Members are asked to review the following bank reconciliations. Financial Regulations state that a member, other than the Chair, or authorized bank signatory, should sign off the reconciliations once reviewed. Below are the reconciliations for September 24

WINDLESHAM PARISH COUNCIL - CASH AT HAND			
Account	Acct type	Int. Rate	30 Sep 24
Barclays Bank	Current	0.00%	627,079
Santander Bank	Instant access	1.06%	200,671
RBS account	Instant access	1.36%	47,004
Skipton BS *	Annual interest	3.10%	67,628
Cambridge & Counties	180 day notice	4.41%	227,875
Hampshire Trust *	12 month deposit	3.70%	65,984
Redwood Bank *	95 day notice	3.45%	66,271
	TOTAL		1,302,512
Account type			
Current account			627,079
Instant access accounts			247,675
Medium term accounts			427,758
			1,302,512
* - Annual interest only			

** Members are asked to note that to date the Clerk only has online access to the Barclays, Cambridge & Counties and Redwood bank accounts

Overall cash position

Net assets held by the Council as at 30 September 24 is £1,309,881 – see attached balance sheet. Of this £733,305 is held in ear-marked reserves. Members are asked to note that the ear-marked balance has decreased by £38,404 since 1 April 24 (£771,709).

Members are asked to note the above reconciliations and agree that either Cllr Malcaus Cooper or Cllr Jennings-Evans in the absence of Cllr Malcaus Cooper continue to sign off the above reconciliations.

Richard Midgley
RFO 21 October 24

Agenda Item 11 – Full Council Meeting 29 October 24
Budget Monitoring Report to 29 October 24

1. Budget 2024/25

The expenditure budget for 2024/25 was confirmed at a meeting on 10 January 2024 with a total expenditure budget of £594,014 and a precept requirement, after budgeted income of £88,813, totalling £505,021. SHBC have confirmed the tax base for 2024/25 of 8,376.95 for the Parish. The Band D equivalent precept is therefore £60.31 an increase of 44.42% 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;
- (ii) Given the issue with the contract approved at the last meeting (C/24/64) whereby the proposed contractor could not ultimately fulfil the contract as proposed Councillors should consider whether to approve any variation of back-up for 24 users at an annual cost of £720 or purchase a NAS drive with a one-off cost of £600 in order to provide an internal back-up system. (see note 3 under 'Other matters')

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.

WINDLESHAM PARISH COUNCIL - GENERAL RESERVE STATUS AS AT 20 AUGUST 24				
				Balance at
				01 Apr 24
	General Reserve (1 April 24)			226,179.79
	Committed:			
1	Legal and associated costs re: CGR	C/23/225	(40,000.00)	
2	Excess of agreed cost of Council Office refurbishment over EMR330 Repairs and Maintenance	C/23/113	(15,952.62)	
3	Christmas Trees - costs in excess of budget	C/24/21(b)	(1,755.00)	
4	Legal costs re: purchase of the allotment site	C/24/26	(20,000.00)	
				(77,707.62)
	General Reserve before allotment purchase			148,472.17

4. Income generated

		Year to date	Budget
1000	Burial fees	£46,141 ⁽¹⁾	£77,351
1030	Allotment fees	£2,073 ⁽²⁾	£1,970
1076	Precept	£505,201 ⁽³⁾	£505,201
1800	Other income	£13,000 ⁽⁴⁾	0
1900	Interest received	£9,404 ⁽⁵⁾	£9,492
Total income		<u>£575,818</u>	<u>£594,014</u>

- (1) Income from burial fees arises as follows: Bagshot - £656; Lightwater - £8,575; Windlesham - £36,900;
- (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.

5. Overspends and Transfers

Councillors are asked to note the Actual vs Budget report as at 21 October 24 along with the corresponding Balance Sheet and Income and Expenditure reports attached.

Expenditure for the year to date is £273,270 against a full year budget of £594,014 – approximately 52.7% and is broadly similar that expected given an even spread of costs (after deduction of the £75K Cemetery EMR amounts). Of this expenditure a sum of £46,220 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 £5,644 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 underspend 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. The overspend is £25

(8) 4430 Licences and Subscriptions

Expenditure of £5,297 gives rise to an overspend of £306.

Councillors should also note the following:

(1) 4062 Cemetery maintenance EMR - covers an amount agreed during the budget process that would be allocated to a specified EMR to cover future maintenance of each cemetery. No expenditure on this cost element is currently anticipated instead the amount will be transferred to an EMR for each village.

(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%.

(3) 4300 Salaries and related payroll costs – the salary and related costs show a charge of £89,846 covering the existing 5 staff plus the operations executive up to the time of her departure. This is in broadly in line with budget expectations.

- (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						08 Oct 24
		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	BVC/23/62	£957				£957
- Bagshot Society re: venue hire, publicity, planting	BVC/23/78	£697				£697
- Lightwater Library Assoc. re: induction loop installation	LVC/24/27		£930			£930
- Lightwater Community Cinema	LVC/24/16		£750			£750
- Windlesham Darby & Joan Club	WVC/24/33			£800		£800
Surrey Heath Neighbourhood Watch	C/24/66	£150	£150	£150		£450
Grant expenditure per I&E		£847	£580	£950		£2,377
Committed for 2024-25						
- Little Christmas trees on shop fronts		£1,000				
Total grant expenditure		£1,847	£580	£950		£2,377
Available budget		£3,153	£2,420	£2,050		£8,623

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 form 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 24 September 24 it was resolved (C/24/64) that the Council enter a standalone contract with our IT provider to backup data held on Microsoft 365 at a cost of £150pa. This would back up the data for the 5 staff members.

The provider was asked to initiate the contract but then noted that whilst we would require only 5 users records to be backed up the SharePoint site does not actually allow a subset of all users to be selected. For us to back up the 5 staff members we would need to back up all the SharePoint users – a total of 24 billable users. This would incur a cost of £720 and as a result the contract was not set up. We have been advised that we could back up to a NAS drive in the office. This would have an initial cost of £600 but there would be no ongoing cost. It would also be possible to set up an alert/reporting system so that we could ensure the system was working properly.

6. Virements

There are no virements required at this time.

7. 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 31 OCTOBER 24

Account	Balance at 31 Jul 24	Committed Note	Adj balance 31 Jul 24	
General Reserve (1 April 24)	226,179.79	(77,707.62)	148,472.17	See separate schedule
315 Capital Receipts	1,300.00		1,300.00	
320 EMR School Lane Play Equipment	35,742.54		35,742.54	Set up by Covenant - unavailable for general use
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	59,882.18	(55,700.00)	4,182.18	Windmill Field playground - £50,000; Various Cemetery noticeboards - £2,700 (£2,700 paid); Speed surveys - £3,000;
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		19,700.00	
340 EMR Lightwater Pavilion & Rec	130,641.91	(23,999.00)	106,642.91	Legal advice - £2,000; Legal advice - £2,000; LVC/21/58; Designs - £5,000; Legal advice re: LVC/23/46; Pavilion/FIT - £14,999; LVC/23/46; LVC/23/59
345 EMR Bagshot Village	13,549.56	(517.50)	13,032.06	Pond maintenance plan BVC/24/13
346 EMR Bagshot grants	317.00		317.00	
350 EMR Lightwater Village	19,059.90		19,059.90	
351 EMR Lightwater grants	3,100.00	(500.00)	2,600.00	Lightwater Village sign - £500;
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	
377 EMR IT Equipment	517.01		517.01	
378 EMR Training	900.00		900.00	
380 EMR Bagshot CIL	305,258.59	(222,500.00)	82,758.59	Traffic & infrastructure - £100,000; Bagshot Chapel - £20,000; Gomer Road playground £2,500; Allotment purchase - £100,000 (subject to BVC conf.) Various
390 EMR Civic Functions	1,143.87		1,143.87	
395 EMR Tree Works	42,665.75	(21,590.00)	21,075.75	Estimated cost of tree works to be taken from EMR - no provision in budget Budget discussion
Capital Reserve & EMRs	734,304.84	(342,960.50)	391,344.34	
Total Reserves	961,784.63	(420,668.12)	541,116.51	

Income & Expenditure by Budget 21/10/2024

Month No: 7

Account Code Report

	Actual Last Year	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
<u>Income</u>							
1000 Burial fees	72,976	46,141	77,351	31,210			59.7%
1030 Allotment Fees	1,703	2,073	1,970	(103)			105.2%
1040 Field of Remembrance Income	1,057	0	0	0			0.0%
1076 Precept	347,791	505,201	505,201	0			100.0%
1800 Other Income	650	13,000	0	(13,000)			0.0%
1900 Interest Received	16,053	9,404	9,492	88			99.1%
1950 CIL Income	174,308	0	0	0			0.0%
Total Income	614,538	575,818	594,014	18,196			96.9%
<u>Overhead Expenditure</u>							
4005 Ashes interment	6,820	4,302	7,680	3,379		3,379	56.0%
4050 Rates	2,087	1,954	3,048	1,094		1,094	64.1%
4055 Pavilion Utilities	50	3	500	497		497	0.6%
4060 Maintenance	54,249	39,558	48,910	9,352		9,352	80.9%
4062 Cemetery maintenance - EMR	0	0	75,000	75,000		75,000	0.0%
4070 Allotment Refunds	10	0	100	100		100	0.0%
4100 War Memorial	625	0	5,210	5,210		5,210	0.0%
4105 Bagshot Clock	0	0	500	500		500	0.0%
4160 Greenspace Contingency	4,592	1,526	3,000	1,474		1,474	50.9%
4165 Greenspace Contract	93,214	57,370	120,000	62,630		62,630	47.8%
4185 Planting	5,374	5,873	5,863	(10)		(10)	100.2%
4190 Christmas Trees	5,341	0	5,745	5,745		5,745	0.0%
4195 Tree Maintenance/Surgery	31,935	5,644	0	(5,644)		(5,644)	0.0%
4220 Playground Repairs & Renewal	109,607	28,789	16,000	(12,789)		(12,789)	179.9%
4300 Salaries	93,389	50,959	105,681	54,722		54,722	48.2%
4340 Local Government Pension	27,535	14,797	32,515	17,718		17,718	45.5%
4345 HMRC Payroll	24,615	12,576	29,982	17,406		17,406	41.9%
4350 Training	1,430	1,200	2,000	800		800	60.0%
4380 Elections	5,086	0	0	0		0	0.0%
4400 Legal/HR/Recruitment Costs	5,133	441	5,000	4,559	5,000	(441)	108.8%
4410 Cleaner	0	0	750	750		750	0.0%
4415 Insurance	4,634	5,244	5,200	(44)		(44)	100.9%
4420 Finance System	1,295	3,229	2,073	(1,156)		(1,156)	155.8%
4425 External Finance Support	418	625	600	(25)		(25)	104.2%
4430 Licences & Subscription	4,067	5,297	4,991	(306)		(306)	106.1%
4435 Office Expenses	2,090	1,315	2,400	1,085		1,085	54.8%
4440 ICT Costs	9,441	1,508	6,557	5,049		5,049	23.0%
4445 Audit	1,544	(96)	1,620	1,716		1,716	(5.9%)
4455 Telecoms & Security	1,733	796	1,795	999		999	44.4%
4500 Cllr Allowances, Training & Ex	30,115	15,041	32,627	17,586		17,586	46.1%

Income & Expenditure by Budget 21/10/2024

Month No: 7

Account Code Report

	Actual Last Year	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
4525 Bagshot Chapel Building Costs	2,819	143	10,240	10,097		10,097	1.4%
4550 Office Building Costs	7,033	3,888	7,804	3,916		3,916	49.8%
4555 HMLD Building Costs	6,963	4,855	7,946	3,091		3,091	61.1%
4600 Annual Meeting & Civic Costs	2,418	404	2,000	1,597		1,597	20.2%
4640 Marketing	0	288	4,000	3,712		3,712	7.2%
4650 Grants	20,583	2,377	11,000	8,623	2,250	6,373	42.1%
4905 Pavilion Capital Project	0	0	15,000	15,000		15,000	0.0%
4915 Festive Lights	11,201	2,531	7,176	4,645		4,645	35.3%
4950 Hall Hire	1,457	833	3,501	2,669		2,669	23.8%
Total Overhead	578,901	273,270	594,014	320,744	7,250	313,494	47.2%
Total Income	614,538	575,818	594,014	18,196			96.9%
Total Expenditure	578,901	273,270	594,014	320,744	7,250	313,494	47.2%
Net Income over Expenditure	35,637	302,549	0	(302,549)			
plus Transfer from EMR	129,500	46,220	0	(46,220)			
less Transfer to EMR	174,308	0	0	0			
Movement to/(from) Gen Reserve	(9,171)	348,768	0	(348,768)			

Agenda Item 12 – Full Council 29 October 24 Budget Proposal 2025-26

Background

A meeting was held via Teams with Village Committee heads, Committee chairs and the Council Leader on 15 October 24 to discuss the budget for 2025-26 and the resulting precept. The meeting concluded having discussed the initial draft along with proposals from each village with a revised draft version of the budget (v2 15 Oct 24) that reflected net revenue expenses of £593,448 and a precept of £70.84 (+17.47%) as shown in the table below.

	Current precept (Band D)		£60.31	Proposed precept (Band D)		£70.84
	Council tax base 2025-26		8376.95			17.47%
	Council Tax base 2024-25		8376.95	Total precept		£593,448.16
						£70.84
	FULL COUNCIL	TOP LEVEL	BAGSHOT	LIGHTWATER	WINDLESHAM	FULL COUNCIL
	Current year	Budget 25-26	Budget 25-26	Budget 25-26	Budget 25-26	Budget 25-26
Total income	594,014	21,198	1,312	17,170	69,164	108,844
Total expenditure	594,014	313,105	124,813	129,148	135,226	702,292
Net income (expenditure)	0	(291,907)	(123,501)	(111,978)	(66,062)	(593,448)
					BAND D inc	£10.53

(Note that for reference an increase of £10k on the cost budget will give rise to an increase in the precept of +/- 2%.)

Requirements

A number of items remain outstanding and require Council consideration prior to finalisation of the budget. These items are detailed below.

1. Cemetery income

Cemetery income in the draft budget reflect 2 x the income received for each cemetery for the year to 30 September 2024 giving rise to a budget of £87,646 (Bagshot - £1,312; Lightwater - £17,170; Windlesham - £69,164.) This is an increase of 20% on the prior year actual. Note that no price increases have been factored into the figures.

In the previous 5 years the split between the year to 30 Sept 24 and the full year is shown below indicating that whilst the figures vary over the period the average income over the first and second halves of the year is broadly even. The annual average over the period is £72,086.

Action Required

Council should resolve to either accept the proposed budget figures based on the calculations above or propose an amended income figure. If the Council prefers to reduce the income level to be more in line with previous years' income then a reduction of 10% to £78,881 would be proposed.

Year ended:	Income			Year ended:	Split by period		
	P1-6	P7-12	Total		P1-6	P7-12	P1-12
31 Mar 24	29,389	43,587	72,976	31 Mar 24	40%	60%	100%
31 Mar 23	48,415	28,391	76,806	31 Mar 23	63%	37%	100%
31 Mar 22	48,454	39,211	87,665	31 Mar 22	55%	45%	100%
31 Mar 21	38,932	32,566	71,498	31 Mar 21	54%	46%	100%
31 Mar 20	22,591	28,896	51,487	31 Mar 20	44%	56%	100%
Total	187,781	172,651	360,432	Average	52%	48%	100%

2. Salaries

The salaries budget is based on current salary and staffing levels as adjusted for outstanding salary increases for 2024/25 and an estimate for 2025/26. No adjustment has been made for potential employer NI increases in the budget. A 1% increase in employer NI would cost the Council approximately £1,000. If NI becomes payable on employer pension contributions as has been suggested will be the case then this would add approximately £3,000 to the Council cost.

Action Required

Council should resolve to add £4,000 to the HMRC cost line in the budget to account for the possible increases in employer NI contributions

3. Handyman

LVC proposed that a handyman be employed, possibly in conjunction with other parish councils in Surrey Heath, at a budget cost of £30,000 on the basis that this could reduce some of the other miscellaneous costs incurred by the parish and, if shared with other parish councils, could reduce the cost to WPC. Note that no other parish council has been approached about sub-contracting a handyman and so there is no confirmation that any income will be generated from other Councils.

Action Required

Council should resolve to either employ a handyman and add £30k to add to the draft budget or leave this for future consideration

4. Windmill Field Playground

The replacement of Windmill Field playground and the related funding was discussed in terms of whether funding was required from the precept. It was noted that at the FC meeting on 24 Sept 24 sufficient village-specific funds were available to cover the cost of the funding if grants were not available. It was unanimously resolved to approve spend of £65k sourced from either grant funding or Windlesham budgets/EMR (C/24/68).

No further action required

WINDLESHAM PARISH COUNCIL - DRAFT BUDGET CALCULATION FOR 2025-26

Current precept (Band D)	£60.31	Proposed precept (Band D)	£70.84	Based on balanced budget proposal
Council tax base 2025-26	8376.95		17.47%	Percentage increase
Council Tax base 2024-25	8376.95	Total precept	£593,448.16	Precept based on income/costs entered to date
			£70.84	

Inflation rate applied (RPI) 3.00%

FULL COUNCIL BUDGET & BREAKDOWN

	BUDGET 2024-25	TOP LEVEL 200	BAGSHOT 300	LIGHTWATER 400	WINDLESHAM 500	COUNCIL 2025-26	
							Top level Greenspace
CEMETERY							
1000 Burial Fees	77,351		1,312	17,170	69,164	87,646	YTD (P6) - Bagshot - £656; Lightwater - £8,585; Windlesham - £34,582. Pro-rata for full year for draft budget purposes
Income sub-total	77,351	0	1,312	17,170	69,164	87,646	
4005 Ashes Interment	7,680		0	1,764	7,056	8,820	Based on current year forecast with inflationary adjustment
4050 Rates	3,048		825	799	1,310	2,934	Based on 24/25 SHBC demands plus 4.99%
4060 Maintenance	46,910		1,000	1,300	28,543	30,843	25-26 budget : set £1,000 misc expenditure per village; Bagshot - £1,000 misc expenditure; Lightwater: Misc expenditure - £1,000, memorial plaque attachment - £318 (6 x £53) Windlesham: £2,130pcm per current contract + inflation at 3%; electricity - £180; water £400; memorial plaque installation - £636 (12 x £53); misc costs - £1,000.
4060 Maintenance (EMR)	75,000		25,000	25,000	25,000	75,000	Retain the £25,000 per cemetery to reflect ongoing improvement/expansion plans
Expenditure sub-total	132,638	0	26,825	28,863	61,909	117,597	
Net income/(expenditure)	(55,287)	0	(25,513)	(11,693)	7,255	(29,951)	
HERITAGE			305	405	505		
4100 War Memorial	5,210		5,000	5,000	5,000	15,000	Memorial wreaths - none for Bagshot in 2022/3 - paid for by the Church; 2 each for Lightwater and Windlesham at £60 each. Estimates for costs to repair the war memorials are being gathered. Reviewed available info and total budget of £5,000 agreed for each memorial
4105 Bagshot Clock	500		0			0	
Expenditure sub-total	5,710	0	5,000	5,000	5,000	15,000	
GROUNDS MAINTENANCE			310	410	510		

WINDLESHAM PARISH COUNCIL - DRAFT BUDGET CALCULATION FOR 2025-26

Current precept (Band D)	£60.31	Proposed precept (Band D)	£70.84	Based on balanced budget proposal
Council tax base 2025-26	8376.95		17.47%	Percentage increase
Council Tax base 2024-25	8376.95	Total precept	£593,448.16	Precept based on income/costs entered to date
			£70.84	

Inflation rate applied (RPI) 3.00%

FULL COUNCIL BUDGET & BREAKDOWN

	BUDGET 2024-25	TOP LEVEL 200	BAGSHOT 300	LIGHTWATER 400	WINDLESHAM 500	COUNCIL 2025-26	
4160 Greenspace Contingency	3,000	1,250	1,000	1,000	1,000	4,250	As in prior year - for contingencies. Top level adds £1,250 for Health and Safety training
4165 Greenspace Contract	120,000		42,164	32,359	23,534	98,057	Based on current contract at £7,874.34pcm (split - B £3,385.97; L £2,598.53; W £1,889.84). Annual cost is currently £94,492.08 though the contract price has an annual inflationary adjustment in January each year .
4170 Environmental costs			10,000			10,000	School Lane Field - environmental impact
4185 Planting	5,863		1,827	1,852	2,110	5,789	Takes 24/25 planting cost and adds inflation at 3%
4190 Christmas Trees	5,745		3,000	3,000	3,000	9,000	Current year costs + inflation (C/24/41 - up to £2,500 per village for current year) - add £500 to 24-25 > £3k
4195 Tree Maintenance/Surgery	0	25,000				25,000	Reduced budget level as majority of work will be completed in 23/24 and not all Tree EMR will be required in current year. However re-survey to be completed at some point which may give rise to additional costs
4220 Playground Repairs & Renewals	16,000	15,000	3,210	2,010	2,400	22,620	£1,200 per playground + £810 for inspections in Lightwater and Bagshot (£65.39 x 12 x 1.03)
Expenditure sub-total	150,608	41,250	61,201	40,221	32,044	174,716	
ALLOTMENTS			315	415			
1030 Allotment Fees	1,970	2,020				2,020	Current tenant shedule shows 43 full plots at £40 and 12 half plots at £25
Income sub-total	1,970	2,020	0	0	0	2,020	
4060 Maintenance	2,000	7,750				7,750	2022/23 costs: £30 (all re: refunds or key deposit); 2023/24 costs : £790. Current budget reflects misc costs of £750 plus £7,000 for drainage solution
4070 Allotment Refunds	100	100				100	No change from current year
Expenditure sub-total	2,100	7,850	0	0	0	7,850	
STAFFING			320	420	520		

WINDLESHAM PARISH COUNCIL - DRAFT BUDGET CALCULATION FOR 2025-26

Current precept (Band D)	£60.31	Proposed precept (Band D)	£70.84	Based on balanced budget proposal
Council tax base 2025-26	8376.95		17.47%	Percentage increase
Council Tax base 2024-25	8376.95	Total precept	£593,448.16	Precept based on income/costs entered to date
			£70.84	

Inflation rate applied (RPI) 3.00%

FULL COUNCIL BUDGET & BREAKDOWN

	BUDGET 2024-25	TOP LEVEL 200	BAGSHOT 300	LIGHTWATER 400	WINDLESHAM 500	COUNCIL 2025-26	
4300 Salaries	105,681	108,223				108,223	Can we post gross pay; employer NI and employer pension only. No issue with auditor
4340 LGPS	32,515	33,636				33,636	
4345 HMRC Payroll	29,982	31,636				31,636	
4350 Training	2,000	4,000				4,000	Based on current year budget. 24-25 spend in line with budget numbers. Addn £2,000 re: Health & Safety specifically
Expenditure sub-total	170,178	177,495	0	0	0	177,495	
ADMINISTRATION							
1076 Precept	505,201	0	325	425	525	0	
1900 Interest Received	9,492	19,178	0	0	0	0	Variable depending on level of reserves and therefore cash held. Ytd (P3) total interest is £3,155 but only from the RBS, Santander and C&C accounts. Pro rata current interest for draft budget purposes but will need to re-assess with annual interest accounts - Skipton - +/- £2,000, Hampshire Trust - £2,354; Redwood - £2,213
1950 CIL Income	0		0	0	0	0	No budget entered for CIL income (all rec'd tfr to EMR)
Income sub-total	514,693	19,178	0	0	0	0	
4380 Elections	0	0					Saving to cost of 2027 elections plus possibility of by-elections - EMR is sufficient no need to budget.
4400 Legal/HR/Recruitment Costs	5,000	10,000				10,000	Essentially a provision for unforeseen costs
4403 Consultant costs		20,000			10,000	30,000	Contingency for Consultancy re: projects etc
4410 Cleaner	750	750				750	Cleaner not yet in place, tbc

WINDLESHAM PARISH COUNCIL - DRAFT BUDGET CALCULATION FOR 2025-26

Current precept (Band D)	£60.31	Proposed precept (Band D)	£70.84	Based on balanced budget proposal
Council tax base 2025-26	8376.95		17.47%	Percentage increase
Council Tax base 2024-25	8376.95	Total precept	£593,448.16	Precept based on income/costs entered to date
			£70.84	

Inflation rate applied (RPI) 3.00%

FULL COUNCIL BUDGET & BREAKDOWN

	BUDGET 2024-25	TOP LEVEL 200	BAGSHOT 300	LIGHTWATER 400	WINDLESHAM 500	COUNCIL 2025-26
4415 Insurance	5,200	5,244				5,244 £5,244.48 per quote (24 Sept 24 meeting approval)
4420 Finance System	2,073	3,476				3,476 Rialtas system £3,229 for 24-25 - add 3% inflation
4425 External Finance Support	600	600				600
4430 Licences & Subscriptions	4,991	4,977				4,977 SALT - £1,850 & NALC - £1,100; ICCM - £100; SLCC - £357; Adobe - £240*2; CANVA - £100; Survey Monkey - £300; Info Comm - £40; Payroll Manager - £175; Data Protection - £350. Remotepc - £50; Fasthosts domain name - £75.
4435 Office Expenses	2,400	3,500				3,500 YTD (P4) total cost is £1,162. Pro-rata to full year to give say £3,500
4440 ICT Costs	6,557	6,220				6,220 Zentech: July 24 - £260.78 at current staff levels. Add inflation to get +/-£280pcm; Website hosting - £320; FastHost - £75; Vision ICT - £360; Govt domain name - £65; Support costs- £110pcm; Back-up costs £720 (tbc via FC)
4445 Audit	1,620	1,575				1,575 Internal Audit price fixed (6 hrs x £65) per Mulberry quote (the same cost applies for 2025-6) plus expenses, say £30 for two visits to the office. PKF billed £1,050 for 2023 audit so use this amount plus inflationary adjustment
4455 Telecoms & Security	1,795	4,816				4,816 YTD : Alarm maint - £170 (GDFIR); £250 (GUARD); DRC - £108pcm; BT line rental - £30p; mobile top up - £30. Proposed new wireless telephony system with addn costs of (i) £300 for two additional licences; (ii) £150 to allow linkage to laptops/computers; (iii) £1,000 for 5 x wireless headphones; (iv) £1,500 for set top box.
4600 Annual Meeting & Civic Costs	2,000	2,000				2,000 Budget as per prior year - covers APM and awards event
4640 Marketing	4,000	10,000				10,000 Budget fixed at 24-25 levels
4950 Hall Hire	3,501	2,750	300	300	300	3,650 55 meeting per year at £50 each; addn £300 per village for Councillor Surgeries/engagement
Expenditure sub-total	40,487	75,908	300	300	10,300	86,808
Net income/(expenditure)	475,009	(56,730)	(300)	(300)	(10,300)	(86,808)
	474,206					

WINDLESHAM PARISH COUNCIL - DRAFT BUDGET CALCULATION FOR 2025-26

Current precept (Band D)	£60.31	Proposed precept (Band D)	£70.84	Based on balanced budget proposal
Council tax base 2025-26	8376.95		17.47%	Percentage increase
Council Tax base 2024-25	8376.95	Total precept	£593,448.16	Precept based on income/costs entered to date
			£70.84	

Inflation rate applied (RPI) 3.00%

FULL COUNCIL BUDGET & BREAKDOWN

	BUDGET 2024-25	TOP LEVEL 200	BAGSHOT 300	LIGHTWATER 400	WINDLESHAM 500	COUNCIL 2025-26	
COUNCILLORS			330	430	530		
4500 Cllr Allowances, Training & Ex	32,627		10,500	14,000	8,750	33,250	£1,750 per Cllr cost x no. of Cllrs + addn allowance for Chairman (C/23/183 - 27 Feb 24)
4350 Training			1,000	1,000	1,000	3,000	To cover training needs as required by FC/VCs
Expenditure sub-total	32,627	0	11,500	15,000	9,750	36,250	
COUNCIL BUILDINGS			335	435	535		
4525 Bagshot Chapel Building	10,240	280				280	Electricity - £180pcm ; misc costs - £100
4550 Office Building Costs	7,804	7,072				7,072	Rates based on 24-25 figure plus inflation = (10*£439*1.03); Electricity new contract cost -1,750 ; Misc costs - service fire extinguishers - £260; legionella sample - £40; misc works - £500. Note: utilities fixed contract ends 2024
4555 HMLD Building Costs	7,946			7,414		7,414	Rates based on 24-25 plus inflation at 3% ; electricity - £190 per new contract ; alarm maint - £250; misc repair costs - £300.
4060 Building Maintenance	0	3,250				3,250	23-24 cost was £7,221 incl £5k for the Building Condition Survey. Current year P1-P4 shows no expenditure. Budget £2k for one-off costs plus £1,250 for H&S training costs
Expenditure sub-total	25,990	10,602	0	7,414	0	18,016	
GRANTS			340	440	540		
4650 Grants	11,000		10,000	5,000	5,000	20,000	
Expenditure sub-total	11,000	0	10,000	5,000	5,000	20,000	
PROJECTS		250	350	450	550		

WINDLESHAM PARISH COUNCIL - DRAFT BUDGET CALCULATION FOR 2025-26

Current precept (Band D)	£60.31	Proposed precept (Band D)	£70.84	Based on balanced budget proposal
Council tax base 2025-26	8376.95		17.47%	Percentage increase
Council Tax base 2024-25	8376.95	Total precept	£593,448.16	Precept based on income/costs entered to date
			£70.84	

Inflation rate applied (RPI) 3.00%

FULL COUNCIL BUDGET & BREAKDOWN

	BUDGET 2024-25	TOP LEVEL 200	BAGSHOT 300	LIGHTWATER 400	WINDLESHAM 500	COUNCIL 2025-26	
4915 Festive Lights	7,176		2,987	4,930	4,223	12,140	2024-25 costs based on existing contract which expires in 2024 (costs shown are for 2023 and are fixed for 2024): Bagshot - £2,715 (Light Angels inv 1395); Lightwater - £4,482 (Light Angels inv 1394); Windlesham - £3,839 (Light Angels inv 1393). Inflation adjustment of 10% added to reflect period since previous contract set.
4930 CIL expenditure	0	0	0	0	0	0	No budget in place but this allows expenditure to be recorded and a transfer from CIL made. The account should always be a net zero after transfers
4940 VE Day celebrations	0	0	7,000	7,000	7,000	21,000	£5k for an event, £2k for flags etc - per village
Expenditure sub-total	7,176	0	9,987	11,930	11,223	33,140	
PAVILION							
4055 Pavilion Utilities	500			420		420	Water - £60 per 1/2 year - usage and standing charge; electricity (py - £150) - £24pcm though account currently in credit so no payment taken - budget based on mopnthly standing charge + fixed contract ends 2024 so increase shown to reflect current prices - £300 per new contract
4905 Pavilion Capital Project	15,000			15,000		15,000	Additional cost in line with 2024-25 to reflect costs going forward on pavilion project
Expenditure sub-total	15,500	0	0	15,420	0	15,420	
FIELD OF REMEMBRANCE							
1040 Field of Remembrance Income	0				555	0	s/be £0 - contracted directly by FOR.
Income sub-total	0	0	0	0	0	0	

	FULL COUNCIL Current year	TOP LEVEL Budget 25-26	BAGSHOT Budget 25-26	LIGHTWATER Budget 25-26	WINDLESHAM Budget 25-26	FULL COUNCIL Budget 25-26
Total income	594,014	21,198	1,312	17,170	69,164	108,844
Total expenditure	594,014	313,105	124,813	129,148	135,226	702,292
Net income (expenditure)	0	(291,907)	(123,501)	(111,978)	(66,062)	(593,448)
					BAND D inc	£10.53

Item 13- Community Infrastructure Levy

Community Infrastructure Levy is a charge which can be levied by local authorities on new development in their area. Surrey Heath Borough Council collect this levy and where developments are within the Parish Council area, a percentage of that levy is passed on to the Council.

For any developments in Lightwater or Bagshot, 15% of the levy is passed on to the Parish Council. For any developments in Windlesham, 25% of the levy is passed on to the Parish Council, as Windlesham has a "made" Neighbourhood Plan.

The levy can be used to support the development of the parish council's area by funding the provision, improvement, replacement, operation or maintenance of infrastructure; or anything else that is concerned with addressing the demands that development places on the area.

The Council has agreed to spend CIL funds in the village to which the CIL payments relate. The levy has a 5-year expiry, so funds cannot be accumulated on a long-term basis. CIL payments are made to the Council twice annually in April and October.

Below are details of the CIL paid and spent in each village to October 24. Please note that Bagshot Village are due a payment of £10,115.39 of CIL for the period 1st April 24 – 30th September 2024. The next receipt falls due in April 2025.

Windlesham								NOTES
Planning refs/spend explanation	Receipts	Date Received/expended	Expenditure	Minute Ref:	Date of Expenditure	Balance	Expiry Date	
15/0754 and 15/0065	£2,292.00	01 October 2015	£2,213.17			£0.00	01/10/2020	
Windlesham Cemetery Hedges March 24 - £78.83 of a total £200		26 March 2024	£78.83					
15/0216 and 15/0117	£20,531.25	01 April 2016	£20,531.25			£0.00	01/04/2021	

16/1114	£11,418.00	01 October 2017				£848.83	01/10/2023	extended from 1/10/22 - Committed £7,500 min ref:wvc/22/72 - further extension requested and agreed 12/6/23 no expiry set presumed 2024 24/4/24 extended to 1/10/25
Windlesham Cemetery Hedges March 24 - £121.17 of a total £200		26 March 2024	121.17					
3 x Cemetery Noticeboards (50% deposit)		20 May 2024	£2,700.00					
Broadway Road Lights		10 September 2024	£7,500					
Fences & posts - Bosman Drive		16 June 2024	£200					
Windelsham Cemetery mapping		02 July 2024	£48					
15/0118 and 16/1087	£9,754.08	01 October 2018				£9,754.08	01/10/2023	extension requested and agreed 12/6/23 no expiry set 24/4/24 extended to 1/10/25
16/0031	£5,610.00	01 April 2019				£5,610.00	01/04/2024	24/4/25 extended to 1/4/25
17/1132	£16,246.70	01 April 2020				£16,246.70	01/04/2025	
						£3,502.57		to balance CIL as at 31 Mar 21
20/0494/FFU Windlesham	2,292.00	01 October 2022				£2,292.00	01/10/2027	

Garden Centre, London Road, Windlesham								
Planning Ref 22/0587/FFU, Reef House, Snows Ride, Windlesham	21,628.00	01 April 2023				£21,628.00		
Speed Surveys COMMITTED NOT YET SPENT			£3,000		COMMITTED BUT NOT SPENT	-£3,000.00		
Windmill Field Playground Replacement COMMITTED NOT YET SPENT			£50,000		COMMITTED BUT NOT SPENT	- £50,000.00		
Cemetery Noticeboards COMMITTED NOT YET SPENT			£7,500		COMMITTED BUT ONLY £2,700 SPENT	-£4,800.00		
Cemetery Hedges COMMITTED NOT YET SPENT			£1,000		COMMITTED BUT ONLY £200 SPENT	-£800.00		
	£89,772.03		£33,392.42			£1,282.18	Available CIL accounting for committed funds	

***Expenditure of £19,250 agreed FC 31/10/17 - Minute ref: C/17/101 - £2,000 Chertsey Rd bollards, £10,000 contribution to HGV weight limit implementation, £7,250 towards Kennel Ln speed reduction scheme**

* Expenditure of £3,502.57 agreed FC 27/4/21 - Minute ref: C/20/238 - transferred to the Windlesham Village reserve for village projects

Lightwater								
	Planning refs/spend explanation	Receipts	Date Received	Expenditure	Minute Ref:	Date of Expenditure	Balance	Expiry Date
	15/0991 and 15/0153	£8,190.60	01 October 2016	£8,190.60			£0.00	01/10/2021
	17/0868	£16,671.75	01 October 2018	£16,671.40			£0.00	01/10/2023
	Minor adjustment to balance CIL (J95)	-£0.35	12 October 2023	£0.35				
	19/2258/PMR – Minor material amendment to 19/0202	£24,281.00	01 October 2022	£24,281.00	C/22/184d	Jun-23	£0.00	01/10/2026
							£0.00	
							£0.00	
							£0.00	
							£0.00	
							£0.00	
Totals:		£49,143.00		£49,143.00			£0.00	Available CIL

* Expenditure of £11,225 agreed FC 26/3/19 - Minute ref: C/18/240 - purchase and installation of VAS signs

*Expenditure - Balance of CIL £13,637.35 agreed to be moved to Lightwater Pavilion reserve, agreed Pavilion Committee 16/9/2020 - minute ref: P/20/08

*Expenditure - payment of £24,281 towards Lightwater playground
C/22/184d

Bagshot								
	Planning refs/spend explanation	Receipts	Date Received	Expenditure	Minute Ref:	Date of Expenditure	Balance	Expiry Date
	17/0745				C/21/103	Jul-22		
	Grant to replace Allbrook Playground	£29,574.06	01/04/2019 05/07/2022	£29,574.06	BVC/22/60	April/June/Aug 23	£0.00	01/04/2024
	17/0475	£20,408.78	Oct-19	£20,408.78			£0.00	01/10/2024
	17/0889 and 18/0667		Apr-21	£20,430.38				01/04/2026
	Freemantle Rd Playground	£119,829.04		£13,500.00	BVC/23/16	Mar-24	£85,898.66	01/04/2026
	18/0499	£7,475.00	Oct-21				£7,475.00	01/10/2026
	20/0012/FFU	£30,391.00	Oct-21				£30,391.00	01/10/2026
	21/1100/FFU Queen Anne House, Bridge Road, Bagshot	£18,698.54	01/10/2022				£18,698.54	01/10/2027
	19/0235/FFU	£152,680.00	01/10/2023		BVC/22/60	April/June/Aug 23	£152,680.00	01/10/2028
	21/1176/FFU	£10,115.39	23/05/2024				£10,115.39	23/05/2029
	Traffic & Infrastructure COMMITTED NOT YET SPENT			£100,000.00	BVC/23/17 + Second decision Feb 24	NOT YET SPENT	-£100,000.00	
	Bagshot Chapel COMMITTED NOT YET SPENT			£20,000.00	NOV FULL COUNCIL BUDGET	NOT YET SPENT	-£20,000.00	

	Gomer Road Playground COMMITTED NOT YET SPENT			£2,500.00	CHECK MINUTE REF	NOT YET SPENT	-£2,500.00	
	Allotment purchase - C/23/76			£100,000.00	C/23/76-BVC	NOT YET SPENT	-£100,000.00	
Totals:		£379,056.42					£182,758.59	Available CIL accounting for committed funds

* Expenditure of £25,000 agreed FC 30/11/2021 - Minute ref: C/21/103 - Replace Allbrook Close Playground - Grant to Earlswood Management Group

* Expenditure of £45,409.21 towards SLF playground replacement BVC/22/60

JW

Clerk to the Council

October 24

Item 14 - Internal Audit Report - Full Council 29th October 2024

Attached is the interim internal audit report completed by Mark Mulberry on 17th October 2024.

The table below highlights the matters arising from the audit this time.

Action required:

Council is asked to read the full report, then note the recommendations below, and to approve the following responses to action points raised:

Audit Point	Audit Findings	Council comments
Income	I reviewed the entire nominal ledger for evidence of netting off and noted one instance. £13,000 of grant income was posted to 422/310 Maintenance – this will need to be reallocated to an income code for correct reporting on the AGAR.	RFO has rectified this error.
Payroll	I recommend the council gain access to the payroll gateway account.	RFO has been liaising with HMRC for a while and is working with them towards a resolution.
Bank reconciliations	I noted that the reconciliations have been signed in accordance with the Financial Regulations. I remind council that the regulation states the face of the bank statement must also be signed.	Whilst Councillors signing the bank reconciliations have sight of the bank statements, RFO will also ensure that they now sign the statement as well as the reconciliation.
Transparency	The council has a page for transparency; however, this was last updated in February 2024. This must be updated before the year end.	Clerk & RFO have now updated the majority of the transparency with the RFO to complete by the end of the month

JW
Clerk to the Council
Oct 2024



Our Ref: MARK/WIN001

Mrs J Whitfield
Windlesham Parish Council
Council Offices
The Avenue
Lightwater
Surrey
GU18 5RG

17th October 2024

Dear Jo

Re: Windlesham Parish Council
Internal Audit Year Ended 31 March 2025 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 17th October 2024 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Windlesham Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of

risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years' experience in the financial sector with the last 14 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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		TEST AT INTERIM	TEST AT FINAL	PAGE
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C	RISK MANAGEMENT AND INSURANCE	✓	✓	6
D	BUDGET, PRECEPT AND RESERVES	✓	✓	6
E	INCOME	✓		7
F	PETTY CASH	✓		7
G	PAYROLL	✓	✓	7
H	ASSETS AND INVESTMENTS	✓	✓	8
I	BANK AND CASH	✓	✓	8
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K	LIMITED ASSURANCE REVIEW	✓		11
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M	EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS	✓	✓	12
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A. BOOKS OF ACCOUNT**Internal audit requirement**

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The interim audit was conducted on site with the Clerk, and the council's Responsible Financial Officer (RFO). The RFO had prepared the requested information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website <https://www.windleshampc.gov.uk>

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. The system encompasses sales ledger and purchase ledger together with a cashbook. It provides for reconciliation of key control accounts and regular reporting against budget. This is an industry specific accounting package, and I make no recommendation to change.

The system is updated weekly with financial information. A review of the cashbook shows that the system is being populated with relevant data, such that a casual reader can understand the nature and scope of the transactions. I conducted a simple walk through on a supplier invoice drawn at random and was able with assistance from the RFO to locate the pdf invoice. The invoices are filed in the "Invoices" folder in date order.

It is noted that transactions are split across the three villages. The splitting of transactions adds a level of complexity, increases inherent risk of error or misstatement and increases the amount of processing time.

There are four users.

- Clerk - full access all areas
- RFO - full access all areas
- Assistant Clerk – read only access all areas
- Cemeteries & Operations coordinator – sales ledger only

Every month, a month end close down is performed by the RFO, various reports are printed in soft copies filed in logical order in a specified folder, these include but are not limited to income and expenditure against budget, bank reconciliations and other reports as fit. Overall I have the impression of a well ordered secure system.

The cashbooks are retrospectively accessible via the RBS package. The system requires the population of key data fields to enable the user to record a transaction with sufficient detail to understand the nature and scope of the transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read.

I tested opening balances as at 1/4/24 showing £326,182.79 and confirmed they could be agreed back to the audited accounts for 2023/24.

The council is not VAT registered and the last VAT reclaim was for the quarter ended 30th September 2024. The reclaim was for £9,242.43. This was submitted on the 14th October. This shows the council is up to date with its financial postings.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change. I am of the opinion that the council keeps appropriate records and uses the systems for the purpose for which they are intended.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The External Auditor's Report was not qualified and is posted to the council website along with the notice of conclusion. This was reported to council on the 24th of September 2024. Minute ref c24/58.

Confirm by sample testing that councillors sign statutory office forms

There have been no new councillors this year. In previous visits I have confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides a link to details of the individual councillor's Register of Members' Interests forms.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

5.205. *All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.*

5.206. *When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.*

5.207. *Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.*

5.208. *For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.*

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has committees for Villages (3 of), Planning, Personnel and Communications. Terms of reference for each committee are published on the council website, along with future meeting dates and historic agendas and minutes for council and committee meetings. Terms are reviewed at the last annual meeting. Minute ref c24.09.

Check that agendas for meetings are published giving 3 clear days' notice

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. The agendas correctly contain back up documentation.

Check the draft minutes of the last meeting(s) are on the council's website

Final minutes are uploaded after they are ratified at the following the meeting. This is generally within timescales.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on the 14th of May 2024. Minute ref c24/14

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council on the 14th of May 2024. Minute ref C24/13. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed

The current thresholds in place at which authorisations to spend must be obtained as below:

FR 5.15 Individual purchases within an agreed budget for that type of expenditure may be authorised by: • the Clerk, under delegated authority, for any items below [£2,500] excluding VAT. • the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items between £2,500 and £5,000 excluding VAT. • a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £15,000 excluding VAT • the council for all items over £15,000; Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

FR 5.16 . No individual member, or informal group of members may issue an official order unless instructed to do so in advance by a resolution of the council or make any contract on behalf of the council.

FR 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council except in an emergency.

FR 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £3,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.

FR 6.7 The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances: i. ii. iii. iv. If an expenditure item has been approved by either Full Council, the relevant Committee or under delegated authority; and the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments be submitted to the next appropriate village committee or Full Council meeting. payments of up to £5,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 {or to comply with contractual terms}, where the due date for payment is before the next scheduled meeting of [the 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 {or finance committee}. Fund transfers within the councils banking arrangements up to the sum of £15,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

6.8. The Council shall delegate authority for payment of invoices to the RFO, who shall prepare a schedule of payments, forming part of the Agenda for the Meeting and, together with the relevant invoices, retrospectively present the schedule to the relevant village committee or at a meeting of Full Council. The council / committee shall review the schedule for compliance. The approved schedule shall be signed by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was reviewed.

A review of the nominal ledger report shows the correct recording of income and expenditure with no evidence of netting off.

Based on the level of financial activity of the council, and through discussion with The Clerk, the authorisation thresholds appear appropriate.

I reviewed the Cashbook for the 5 months ended 31st August 2024 to select invoices over £2.5k, £5k and £15k

- 23/09/24 Surrey County Council £7,500 – Broadway Road Lighting repairs. Committee Minute approval for purchase WVC/22/72 March 2023. Invoice noted, payment approval noted.
- 4/7/24 Wicksteed £31,800 – Freemantle Road playground. Full Council minute approval c23.76 for purchase. Invoice noted, payment approval noted
- 18/7/24 Windowflowers £6,807.60 – summer planting. Full Council minute approval C23/187. Invoice noted, payment approval noted.
- 4/6/24 Bagshot Developments £13,116.90 – Cemetery wall. Committee minute approval BVC 23/59. Invoice noted, payment approval noted.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £10.81 per elector
The council has the General Power of Competence (GPC). Section 137 thresholds do not apply.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place, I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council has a financial risk assessment in place. This contains risks broken down by category, the specific risk identified, an assessment of the likelihood, and severity of the risk occurring and the control measures in place.

Playground inspections are carried out monthly by an external firm and annually and are reported to the clerk.

This type of approach is suitable for a council of this size and demonstrates that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid three year insurance policy in place with Aviva which expires in September 2025. The policy includes Public Liability of £10 million and Employers Liability cover of £10 million each and a Fidelity Guarantee of £1,000,000 which is sufficient for a council of this size.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council properly approved the 2023/24 precept in 28th November 2023, minute ref c23/134. The precept was set at £505,201. This has been agreed to the council bookkeeping records.

The Clerk confirmed that the 2025/26 budget setting process underway with all deadlines achievable. Drafts will be issued at the next committee and council meetings.

The Clerk & RFO present budget performance to each committee and full council meeting where detailed scrutiny of performance against budget is carried out. This provides councillors with sufficient financial information to make informed decisions.

At the date of the interim internal audit, the council held circa £735,605 in earmarked reserves, spread across a range of clearly identifiable projects. Of the £735k, £392k is scheduled as committed spend. I checked the purpose of the earmarked reserves with Clerk & RFO who confirmed that all the projects are still on the council's agenda for delivery.

The council also holds circa £575k in the general reserve at the time of the internal audit. It is noted the second tranche of precept has just been paid.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states '*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*' (para 5.33).

The general reserve balance is within range.

E. INCOME

Internal audit requirement

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

Audit findings

Apart from the precept, the council receives income from interest, grants, burials and allotments. Fees and charges were last reviewed in January 2024 minute ref c23/163a&b

There is no indication that a VAT registration is required.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and is allocated to the most appropriate nominal code.

I reviewed the entire nominal ledger for evidence of netting off and noted one instance. £13,000 of grant income was posted to 422/310 Maintenance – **this will need to be reallocated to an income code for correct reporting on the AGAR.**

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council has no petty cash.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

There are five employees in total, all of whom have signed contracts of employment.

Salaries are aligned to the NJC scale point range, and I tested the newest employee and was able to confirm amounts matched the 2023/24 pay scale and contract.

The council processes payroll in house. I reviewed a payslip for September and the payroll deductions appear correct.

There are councillor allowances correctly paid via the payroll.

The council has correctly disclaimed the employment allowance.

I recommend the council gain access to the payroll gateway account.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The council has a fixed asset register in place which includes details of each asset, date of acquisition, original cost and insurance values. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

The council has no borrowing nor long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Financial Regulation 2.6 states 'At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.'

Bank reconciliations are completed monthly and presented to council at every meeting for review. I reviewed the reconciliations presented for the interim audit and was able to confirm the balances to the bank statements and found no errors.

I noted that the reconciliations have been signed in accordance with the Financial Regulations. **I remind council that the regulation states the face of the bank statement must also be signed.**

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
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>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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>	YES – the Clerk advises the council in respect of its legal powers.
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>	YES – the requirements and timescales for 2023/24 year-end were met
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>	YES – the council has a risk management scheme and appropriate external insurance.
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>	YES – the council has appointed an independent and competent internal auditor.
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>	YES – matters raised in internal and external audit reports have been addressed.
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	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no obligations

Section 2 – Accounting Statements

AGAR box number		2022/23	2023/24	Internal Auditor notes
1	Balances brought forward	968,285	962,252	Agrees to 2022/23 carry forward (box 7)
2	Precept or rates and levies	327,000	347,791	Figure confirmed to central precept record
3	Total other receipts	115,560	266,747	Agrees to underlying accounting records
4	Staff costs	112,669	145,539	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Confirmed to PWLB documents
6	All other payments	335,924	433,362	Agrees to underlying accounting records
7	Balances carried forward	962,252	997,889	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	962,835	992,212	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	284,303	379,991	Matches asset register total and changes from previous year have been traced
10	Total borrowings	0	0	Confirmed to PWLB documents

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>

Audit findings

The year-end accounts have been correctly prepared on the income and expenditure basis with a requirement for the box 7 and 8 reconciliation, which has been prepared correctly. I have verified the entires on the reconciliation to underlying schedules and third-party evidence.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.

The variance analysis has been properly completed in detail with numerical values and sufficient description to enable the reader to understand the changes from year to year.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits therefore this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

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

Audit findings

At present no specific guidance has been provided to set out what the 'relevant legislation' is in respect of Control Objective L. We have therefore considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [<https://www.legislation.gov.uk/uksi/2015/480/made/data.pdf>] and, 2015/494 The Smaller Authorities (Transparency Requirements). https://www.legislation.gov.uk/uksi/2015/494/pdfs/uksem_20150494_en.pdf

In addition to this, we have considered the additional publication requirements as set out in the ICO Model Publication Scheme for Parish Councils. <https://ico.org.uk/media/for-organisations/documents/1153/model-publication-scheme.pdf> & https://ico.org.uk/media/for-organisations/documents/1266/parish_council_information_guide.doc

The council has income and expenditure in excess of £200k and as such is required to follow the Local Government Transparency Code 2015.

The council has a page for transparency; however, this was last updated in February 2024. This must be updated before the year end.

The council has a publication Scheme in place

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2019/20 to 2023/24 inclusive

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2023/24 Actual
Date AGAR signed by council	23 rd April 2024
Date inspection notice issued	30 th May 2024
Inspection period begins	3 rd June 2024
Inspection period ends	12 th July 2024
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 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 2023/24, approved and signed, page 4
- Section 2 - Accounting Statements 2023/24, approved and signed, page 5

Not later than 30 September 2024 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.

Audit findings

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of audit and External Auditor Report and I was able to confirm that the publication requirements for 2023/24 have been met.

O. TRUSTEESHIP**Internal audit requirement**

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts.


Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	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 assesses 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			✓ None
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			✓ N/A
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	The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓ N/A

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Mark Mulberry
Mulberry Local Authority Services Ltd

Final Audit 2023/24 - Points Carried Forward

Audit Point	Audit Findings	Council comments
Fixed Assets	<p>I would recommend the asset register is populated with a minute reference of full council approval. This was completed on site during the audit.</p> <p>Note also the typo on regulation 13 which refers to regulation 14.</p>	Completed

Interim Audit 2024/25 - Points Carried Forward

Audit Point	Audit Findings	Council comments
Income	I reviewed the entire nominal ledger for evidence of netting off and noted one instance. £13,000 of grant income was posted to 422/310 Maintenance – this will need to be reallocated to an income code for correct reporting on the AGAR.	
Payroll	I recommend the council gain access to the payroll gateway account.	
Bank reconciliations	I noted that the reconciliations have been signed in accordance with the Financial Regulations. I remind council that the regulation states the face of the bank statement must also be signed.	
Transparency	The council has a page for transparency; however, this was last updated in February 2024. This must be updated before the year end.	

Item 15 – To consider the adoption of the new Heathpark Community Building.

Action

Members are asked to read the information below along with the attached business case and decide if they would like to proceed with the adoption of the new community building.

Background

At the Full Council meeting held on the 24th September 2024 Members were informed that the Council had received a proposal from Persimmon Homes regarding the adoption of a new community building within the Heathpark Woods development in Surrey Heath.

Members were presented with a business case and asked to decide if they would like to proceed with the adoption of the new community building.

Option 1 – Council to adopt and manage the building summary

With careful planning and management, the hall could become a thriving hub of activity, benefiting all residents in the immediate vicinity and surrounding area. However, while adopting the community hall presents an opportunity for the parish council to enhance community engagement and generate revenue it carries significant financial risk which should not be ignored.

Option 2: Council to adopt the building, for management by a charitable trust – summary

In conclusion, entrusting the management of a parish council-owned community building to a charitable trust could offer significant financial, operational, and community-centred benefits, transforming the building into a valuable asset for local residents. However, it is crucial for the Parish Council to carefully balance these advantages against potential risks and local factors that could influence the trust's success. Establishing the trust with robust governance, sound financial planning, and effective risk management strategies will be key to ensuring the building's long-term viability and positive impact on the community.

Windlesham Committee considered the adoption of this building at their September meeting and Cllr Hardless proposed, and it was unanimously resolved to recommend to the Full Council that WPC do not adopt the Heathpark Woods Community Building.

At the September Full Council meeting Cllr White proposed, Cllr Gordon seconded, and it was resolved with 11 in favour, 5 against and 0 abstentions to defer a decision until the Clerk has investigated what would happen if no one takes on the community building.

Update

The Clerk has been in communication with the developer, who confirmed that if the Council chooses not to adopt the building, it will be openly marketed as a commercial concern. Should there be no interest, the developer will apply for a change of use through the planning process. If this application is unsuccessful, responsibility for managing the building will potentially fall to the Estate Management Committee.

Business Case for the Adoption of a Heathpark Woods Community Hall by the Parish Council

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Executive Summary

This business case outlines the strategic, social, and economic benefits of the parish council adopting and managing the new Heathpark Woods development community hall, as well as the alternative option of adopting the building to be managed by a charitable trust. The acquisition and management of this community hall by the parish council could significantly enhance community cohesion, provide a versatile venue for events, and generate potential revenue streams, contributing to the overall development and well-being of the community while complementing existing village facilities.

However, it is crucial for Members to carefully consider all associated risks, particularly the significant financial risks currently indicated by the available figures. While project costs can only be estimated at this stage, it appears unlikely that the level of hired hours would be sufficient to offset the ongoing operating costs of the hall. This, combined with the initial set-up costs, could expose the Council to financial strain, potentially necessitating the use of existing reserves or an additional charge on the precept to finance the project if the Council were to manage the building. The alternative, of a charitable trust managing the building is not without risk to the Council and will also need careful consideration.

Objectives

Enhance Community Engagement: Create a central hub for social, cultural, and recreational activities, fostering a sense of community.

Provide a Versatile Venue: Offer a space for various events such as meetings, educational workshops, and health and wellness groups. Additionally, the building could be used as a satellite office for the Parish Council and an outreach base for Councillors and voluntary sector groups.

Generate Revenue: Develop sustainable income streams through rental fees, events, and partnerships.

Strategic Alignment

The adoption of the community hall aligns with the parish council's strategic goal to improve the quality of life for residents by providing essential services and promoting community cohesion.

It would also:

- Enhance community facilities
- Encourage civic participation
- Promote local culture and heritage

Option 1 – Council to adopt and manage the building

Benefits

Social Benefits:

- **Increase Community Interaction:** A venue for community events will encourage interaction among residents in the immediate vicinity, of all ages and backgrounds.
- **Support for Local Organisations:** Provide a space for local clubs, groups, and non-profits to meet and operate.
- **Enhance Well-being:** Host fitness classes, mental health workshops, and social gatherings contributing to the physical and mental well-being of residents.

Economic Benefits:

- **Revenue Generation:** Rental income from private events, business meetings, and community group activities.
- **Job Creation:** Potential for part-time employment opportunities in hall management, maintenance, and event coordination.

Cultural Benefits:

Cultural Events: Provide another venue for local artists, musicians, and performers, enhancing cultural vibrancy in the community.

Risks

Operational Risk:

- **Community Engagement:** Risk of underutilisation, where a lack of community engagement and event bookings can result in financial losses and wasted resources

Additionally, low participation and engagement levels could weaken the community's vibrancy and effectiveness.

- Other communities or organisations offering similar benefits could draw away members and resources.
- Compliance & Liabilities: Ensuring compliance with health and safety regulations and other standards is another critical area, as non-compliance can lead to fines or closure. Liability risks are also significant, including potential accidents or injuries on the premises, which could lead to costly legal actions and insurance claims.
- Governance: The parish council must ensure that the hall's management is effective, transparent, and accountable. Poor governance can result in mismanagement, conflicts of interest, and operational inefficiencies. Additionally, there is a risk of volunteer burnout or insufficient volunteer engagement, which can compromise the hall's operations and programming.

Mitigation: Establishment of a dedicated strategic plan with clear operational guidelines.

Reputation Risks:

- Negative Publicity: Bad press or negative social media exposure can harm the community's reputation and member trust.
- Conflict Resolution: Poor handling of conflicts can exacerbate issues and damage relationships within the community.
- Community Resistance

Mitigation: Engage with the community through consultations and surveys to ensure support and address concerns.

Financial Risk – see financial analysis below

Financial Analysis

Initial Costs:

Acquisition: the transfer or purchase of the community hall is anticipated to be a nominal fee.

Operating costs

The detailed costings for the proposed Heathpark Woods Community Hall are shown in Appendix 1 and give a total cost for the initial year of £72,260. The numbers are based on the information available at this time from similar sized centres and include estimates and assumptions as reflected in the notes to the calculations. As such these numbers should not be regarded as definitive. The costs are summarised in the table below:

Heathpark Woods summary costings	£
- Staffing	31,834
- Utilities	10,679
- Security	2,142
- Property	8,905
- Other	100
	53,660
- Capital items (one off costs)	18,600
	72,260

The following points should be noted:

- Staffing costs are based on WPC employing an Administrator, Cleaner and Caretaker. These costs could be reduced if staff were employed on a contractor basis though this would depend on the availability of staff. There would also be other administrative costs associated with the employment of staff that would fall upon the existing staff/councillors.
- The figures include a maintenance reserve for future major works. This would include redecoration of the centre, replacement of fixtures and fittings and similar items. The amounts budgeted would be held in an EMR. Ongoing maintenance costs are included separately.
- The Capital items are to purchase furniture for the hall, office and meeting rooms, electrical appliances for the kitchen and various miscellaneous items that may arise. These are likely to be one-off costs for the initial fit out with minor replacement costs coming from the standard maintenance budget.

Revenue projections

Revenue for the Community Hall could be derived from three sources:

- Series bookings for community groups/businesses (nursery, dance classes etc).
- Ad hoc bookings from the local community for parties or events.
- Hosting for council-backed events – fairs, markets, exhibitions.
- Partnerships and sponsorships, partnering with local businesses and organisations for sponsored events and activities.
- The space could also be used for WPC/Village committee meetings thereby reducing the costs incurred in other areas.

Financial Risk

The financial risk to the Council lies in the ability to cover the costs from the revenue generated. The alternative would be to add an amount to the precept to cover any losses foreseen. The level of revenue generated is difficult to forecast at the current time but is likely to take time to develop. There is also a need to factor in the total level of demand in the Parish that cannot currently be satisfied by other community assets (Field of Remembrance, Briars Centre, 3 x Church halls, various clubs).

A review of the charging structures for a sample of local halls shows the following rates charged to commercial users for hourly hall hire:

- Field of Remembrance, Windlesham	£22
- St John's Church, Windlesham	£22
- Briars Centre, Lightwater	£25
- All Saints Church, Lightwater (commercial)	£25
- All Saints Church, Lightwater (one-off)	£30

Given the location of the hall it is likely that it would require an hourly rate of £22 to be competitive. To effectively match the ongoing costs of £53,660pa this would require the hall to be hired for 2,440 hours, equivalent to an average of almost 47 hours per week over a year. For each reduction in costs of £1,144 the weekly usage required would fall by 1 hour meaning that should sufficient savings arise from the indicative costings then the hire requirement would fall. Note that this would not cover the element of one-off costs which would require either a drawdown from existing reserves or a charge in the precept.

Given the numbers involved the Council will incur significant financial risk in its adoption of the Community Hall. There will be a need for additional funding to be used to pay for the initial set-up costs plus a potential charge to reserves if the hall does not generate a surplus on running costs. This is not sustainable in the long term. The level of usage required would suggest that, particularly in the early years, this would be the case. The alternative would be to provide funding through a charge to the precept which may be difficult at a time when demands on the Council are already increasing. (This would be particularly relevant in the case of a separation of the Council under the CGR which would potentially leave Windlesham ratepayers more exposed assuming the centre were to pass to a new Parish Council.)

Implementation Plan

Phase 1:

- Engage with stakeholders for input and support.
- Secure approval from the parish council and relevant authorities.

Phase 2:

- Finalise acquisition terms.
- Equip the hall with the necessary facilities and amenities.

Phase 3:

- Launch and Operation
 - Launch a marketing campaign to promote the hall.
 - Establish a booking system and management team.
 - Host an inaugural event to introduce the hall to the community.

Conclusion

With careful planning and management, the hall could become a thriving hub of activity, benefiting all residents in the immediate vicinity and surrounding area. However, while adopting the community hall presents an opportunity for the parish council to enhance community engagement and generate revenue it carries significant financial risk which should not be ignored.

Option 2: Council to adopt the building, for management by a charitable trust.

Benefits

When a parish council owns a community building that is run by a charitable trust, several benefits can arise from this arrangement. Below are the key advantages:

Operational Flexibility

- If built on a strong base of volunteers a charitable trust can reduce staffing costs and increase community involvement in the building's operations.
- The trust can design and implement programs, events, and services that are specifically tailored to meet the needs of the local community, making the building a vibrant and relevant hub for residents.

Reduced Financial Burden on the Parish Council

- By transferring operational responsibilities to a charitable trust, the parish council can reduce its financial and administrative burden, freeing up resources for other community needs.
- The council retains ownership of the asset while benefiting from the trust's management, sharing the responsibility for maintaining the building and ensuring its use aligns with community needs.

Enhancement of Parish Council's Reputation

- Partnering with a charitable trust can enhance the parish council's reputation as a community-focused body that promotes social value and supports local initiatives.
- The arrangement can showcase the council's commitment to enabling community-led management and decision-making, reinforcing its role as a facilitator of local empowerment.

Risks

Running the Heathpark Woods community building through a charitable trust presents several risks to the Parish Council. Here are the key risks that should be considered:

Financial Sustainability

- Charitable trusts often rely on donations, grants, and fundraising activities. If these sources of income are insufficient, the trust may struggle to cover operational costs, maintenance, and unexpected expenses.

Maintenance and Upkeep

- The trust will be responsible for the ongoing maintenance of the building and its surrounding areas, which can be a significant financial burden. Without a commuted sum from Persimmon Homes, these costs could escalate over time.
- If funds are insufficient, there might be a temptation to defer maintenance, which can lead to deteriorating conditions and higher costs in the long run.

Regulatory and Compliance Issues

- The trust must comply with regulations governing charitable organisations, including reporting requirements, governance standards, and restrictions on how funds can be used.
- A charitable trust requires a board of trustees, who must act in the best interest of the trust. Poor governance or conflicts of interest could lead to legal issues or mismanagement of the building.

Operational Challenges

- Charitable trusts often rely heavily on volunteers for day-to-day operations. A lack of skilled or committed volunteers could impact the effectiveness of the building's management.
- The trust may face challenges in maintaining high-quality services or programming if resources are limited, affecting the building's attractiveness and utility to the community.

Liability and Legal Risks

- The trust could be held liable for accidents or damages occurring on the property. Adequate insurance is essential, but this adds to the operational costs.
- The trust must comply with various legal requirements, including health and safety regulations, employment laws (if it hires staff), and property management laws. Failure to comply could result in fines or legal action.

Sustainability and Succession

- The long-term success of the trust depends on strong leadership. High turnover in trustees or key volunteers could lead to instability and challenges in strategic planning.
- If the trust fails to achieve its objectives or manage the building effectively, it may face dissolution. The building's future in such a scenario could be uncertain, with ownership potentially reverting to the Parish Council.

Reputation Risks

- If the trust is seen as ineffective or mismanages the building, it could damage the reputation of both the trust and the Parish Council. This could also affect future fundraising efforts and community support.

Financial Analysis

Operating costs

The centre could be run as a Charitable Trust though for it to do so it would require to be registered as such and would require its own bank accounts and set of books and records. This may present complications going forward and could have costs attached.

The detailed costings reflected in Appendix 1 provide the basis for the calculation of the costs that would be incurred if the centre were to be run as a Charitable Trust. If this were the case however the staffing costs would likely be reduced as most of the roles would become voluntary positions. (The level of cleaning required though would depend on the level and nature of the hirers). This would reduce costs significantly though would require somewhere in the region of £20k hire fees to break even – assuming the cost of capital items were either subject to a council grant or repaid over a period.

The following points should be noted:

- This method does require significant volunteer help which may be a problem given that the FoR is also a voluntary organisation and has to some extent denuded the pool of available volunteers.
- Some cleaning would be required so a source of cleaners would need to be found. Given the issues the Council has had in appointing cleaners for the main Council offices this may be an issue (it is difficult to find someone willing to work for only a few hours a week).
- Ultimately the Council would retain the liability for any losses incurred in the operation of the building. There would be no available reserves to cushion losses and, given that the centre may require time to reach the required hiring levels it is likely that initial losses would be incurred that would need to be funded. The Council would probably need an EMR with funds available to fund initial start-up costs and any future losses which would need to be raised from either the general reserves (with the restrictions noted elsewhere) or via the precept.

Implementation Plan

Phase 1:

- Engage with stakeholders for input and support.
- Secure approval from the parish council and relevant authorities.

Phase 2:

- Finalise acquisition terms.
- Equip the hall with the necessary facilities and amenities.
- Establish a trust and management committee

Phase 3:

- Launch and Operation
 - Charitable trust to take over the management of the building and
 - Launch a marketing campaign to promote the hall.
 - Establish a booking system and management team.
 - Host an inaugural event to introduce the hall to the community.

Conclusion

In conclusion, entrusting the management of a parish council-owned community building to a charitable trust could offer significant financial, operational, and community-centred benefits, transforming the building into a valuable asset for local residents. However, it is crucial for the Parish Council to carefully balance these advantages against potential risks and local factors that could influence the trust's success. Establishing the trust with robust governance, sound financial planning, and effective risk management strategies will be key to ensuring the building's long-term viability and positive impact on the community.

Appendix 1 – Operating Costs

Appendix A: HEATHPARK WOOD COMMUNITY BUILDING - INDICATIVE COSTINGS (JULY 24)

	Notes	£	£	Comments	Source
Expenditure					
- Staffing	1			National minimum wage is £11.44	
- Manager/Administrator		10,920		£15 ph x 10 hours per week plus NI/pension (13% + 27%)	Assumes Administrator is employed by the Council - pay at £15ph
- Cleaner		9,994		£11.44 ph x 2 hours x 6 days plus NI/pension (13% + 27%)	Assumes cleaner is employed by the Council - pay at National minimum wage
- Caretaker		10,920		£15 ph x 2 hours x 5 days plus NI/pension (13% + 27%)	Assumes caretaker is employed by the Council and is paid £14ph. Includes on call time
			31,834		
- Utilities					
- Rates (property)		5,269		£439 x 11; £440.20 x 1	2024-25 rates for Council Offices
- Gas		1,800		Assumes gas appliances fitted in kitchen/heating	Estimate
- Electricity		1,601		Standing charge - £13.41pm; Electricity usage - £120pm. (Solar panels to be fitted which may reduce the electricity cost)	Council office monthly bill - 2 July 24. Monthly cost doubled due to size and likely use of centre
- Water		809		6 month charge x 4 based on type and duration of usage	1 Mar - 31 Aug 24. Office water bill
- Telephony/broadband		1,200		Charge assumes that the building will have broadband coverage and available telephones (office and meeting room space)	Estimate
			10,679		
- Security					
- Alarm contract		162		Annual maintenance charge	Based on current WPC office charge
- Entry system		240		Annual charge - assumes card system included in property design	Estimate
- Fire prevention/alarm systems		240		Extinguishers/alarm system	Estimate
- CCTV		1,500		Assumes CCTV is fitted as part of design brief	Based on current WPC office charge
			2,142		
- Property					
- Insurance		800		Addn charge for Council to cover building/assets	Estimate
- Maintenance		1,500		Should be minimal maintenance on a new building, will increase subsequently (window cleaning, misc repairs, replacement of damaged items etc)	Estimate
- Maintenance reserve (EMR)	2	2,500		Large scale maintenance requirement - redecoration etc	Required for future maintenance requirements
- Refuse collection		2,550		Includes general waste and food waste (£1,800); feminine hygiene (£750)	WEPC/Hants Council informative figures
- PAT testing		120		Depends on appliances held	Estimate
- Legionella testing		35		Annual charge for testing	Goodwater bill for Council office - 27 Jun 24
- Cleaning materials		300		General cleaning materials incl. tools	Estimate
- Hygiene services - supplies		500		Hand wash, loo rolls etc	Estimate
- Hygiene services - fem hygiene		600		Feminine hygiene items	WEPC informative figures
			8,905		
- Other					
- PRS licence		100		Required if music is played at the venue	Current PRS minimum charge
			100		
- Capital items (one off costs)	3				
- Kitchen appliances		2,000			
- Kitchen equip (cups, cutlery etc)		600			
- Furniture		12,000			
- Computer/audio-visual equip		4,000			
			18,600		
Total expenditure			72,260		
Surplus/(deficit) for the period			(72,260)		
Notes					
1	Assumes that staff can be found to fill these positions. Reduced hours required may mean it is difficult to recruit for the positions. Hourly paid contract workers may reduce the cost if available				
2	The maintenance reserve is included to pay for future maintenance costs, replacement of capital items or major works such as redecoration				
3	Capital items are those that are required to make the centre fit for use and would include tables and chairs for the main hall, office furniture etc. There is no indication that these costs would be included in the initial build plan				

Item 16 - To consider a new procedure for nominating Community Award recipients.

Historically, Councillors have been responsible for nominating Community Award recipients. However, Members are asked to consider revising this method by inviting nominations from community members.

Residents could actively participate in the Community Awards by nominating deserving individuals for recognition. Nominations could be submitted online through a SurveyMonkey form, making the process simple and accessible.

By involving the community, we aim to ensure a diverse range of nominees and celebrate all those who contribute positively to our community.

Members are asked to decide whether or not to approve the above changes.

Item 17—Greenspace Procurement—to review market engagement results

Members are reminded that at the March Full Council meeting (minute ref: C/23/217) it was unanimously resolved to proceed with market engagement for the greenspace procurement tender.

The market engagement was completed in time for the July Full Council meeting where it was resolved unanimously to defer a decision until October/November 2024. Members are now asked to read the attached report noting in particular the key response summary and recommendations below.

3.1. KEY RESPONSE SUMMARY AND RECOMMENDATIONS

KEY RESPONSES/ FEEDBACK	RECOMMENDATION
The proposed term (3+2) is acceptable to and welcomed by the market	<ul style="list-style-type: none"> Continue with 3+2 or 3+1+1 contract term Provide details of performance expectations for extension to motivate performance
A single contractor would result in increased quality, commitment, flexibility, better quality equipment used, reduced emissions, and lower prices.	Reconsider the multi-lot approach, ideally appointing a single contractor for all requirements.
The proposed approach (multiple lots awarded by village or service type) is not attractive to the market.	There is a real risk of receiving no compliant/ suitable bids if the multi-Lot approach is followed
Pricing linked to CPI	Fixed price for years 1 + 2, then annual uplift in line with CPI
Consider hybrid model of fixed pricing (schedule of rates), performance linked incentivisation, and cost-plus for unknown works.	This appears to be a sensible suggestion and should be considered.
Five suppliers responded to this market engagement.	The number of suppliers that have expressed interest to date indicated that a single stage Open Procurement is most appropriate.
Clarity of the Council's requirements in the tendering process.	<ul style="list-style-type: none"> Ensure an appropriate quality: price balance in the tender (higher price will disincentivise suppliers to respond). Ensure quality metrics for tender AND contract delivery are clearly articulated and tested. Consider supplier meetings as part of evaluation, if appropriate.
Other comments raised regarding the approach, commercial model and supplier risks.	Additional one to one engagement may be helpful to further understand supplier concerns and risks, and ensure successful delivery of the tender and contract.

Action

- Decision on Tender Approach:
 - Members are asked to decide between proceeding with a multi-lot or a single-lot approach for the tender.

If Proceeding with Multi-Lot Approach:

 - Determine the number of lots to be included in the tender.
 - Define the scope and content of each lot.
- Contract Term in Context of Potential Community Governance Review:
 - Approve an initial contract term of 3 years, with provisions for optional extensions.

- Ensure that the contract includes provisions for termination to accommodate changes arising from a Community Governance Review.
3. Delegation of Authority:
- Decide whether to delegate authority to the Clerk, in conjunction with 2 Councillors from each village, to finalise the finer details of the tender specifications.



Windlesham
Parish Council

Windlesham Lightwater Bagshot

POLARIS PROCUREMENT

WINDLESHAM PARISH COUNCIL GREENSPACE CONTRACTOR/S

Outcome of Pre-Tender Engagement:
PIN and Supplier Questionnaire Responses

25th JUNE 2024

CONTENTS

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9 & 10	5.1 & 5.2 - Contract Term
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20 & 21	8.1 & 8.2 - Procurement Procedure
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1. BACKGROUND

- Windlesham Parish Council require a Grounds Maintenance Contractor/s to maintain all Parish owned greenspaces.
- As the value of the requirement will exceed the thresholds for Services stated in the Public Contracts regulations 2015, an above threshold formal procurement exercise will be required.
- Ahead of the formal procurement commencing, supplier engagement was carried out to understand the current market and level of interest, and to carry out soft market testing including feedback on dividing the requirement into multiple smaller Lots.
- Polaris Procurement and Consulting Ltd undertook this exercise for the Council. This slide set summarises the feedback from the market engagement.

2.1. MARKET ENGAGEMENT DETAILS

- Prior Information Notice published on Find a Tender on 07/06/2024, publicly available and visible to all market ([link](#)),
- PIN included link to questionnaire for soft-market engagement:



- 5 responses received to questionnaire*.

* In certain areas, one supplier used this as a sales opportunity rather than addressing the specific questions asked. These have largely been excluded from this summary. That supplier advised they are new to this industry and would operate a sub-contractor model.

- Market engagement responses will not be considered during any tender evaluation.
- Suppliers that did not participate in the engagement may still respond to the tender.

2.2. SUMMARY OF QUESTIONNAIRE CONTENTS

Interested suppliers were asked to provide:

- Company Details (Name, Contact, SME, if they are based in or have substantial operations in Surrey),
- Feedback/ comments on the following key areas that were of interest to the Council to inform and assist the development of the contracting model:
 - Contract Term,
 - Lotting structure,
 - Pricing model,
 - Procurement procedure,
 - Whether supplier is interested in collaborating with other suppliers,
 - Any other feedback on market conditions.

3. SUMMARY OF KEY RESPONSES AND POTENTIAL IMPACT

- The following slide provides a summary of the key messages received and themes identified from the market engagement, with a recommendation by Polaris Procurement in line with each piece of feedback.
- The remaining slides provide additional information and detailed feedback for each issue raised by the Council/ included in the questionnaire.

3.1. KEY RESPONSE SUMMARY AND RECOMMENDATIONS

KEY RESPONSES/ FEEDBACK	RECOMMENDATION
The proposed term (3+2) is acceptable to and welcomed by the market	<ul style="list-style-type: none"> Continue with 3+2 or 3+1+1 contract term Provide details of performance expectations for extension to motivate performance
A single contractor would result in increased quality, commitment, flexibility, better quality equipment used, reduced emissions, and lower prices.	Reconsider the multi-lot approach, ideally appointing a single contractor for all requirements.
The proposed approach (multiple lots awarded by village or service type) is not attractive to the market.	There is a real risk of receiving no compliant/ suitable bids if the multi-Lot approach is followed
Pricing linked to CPI	Fixed price for years 1 + 2, then annual uplift in line with CPI
Consider hybrid model of fixed pricing (schedule of rates), performance linked incentivisation, and cost-plus for unknown works.	This appears to be a sensible suggestion and should be considered.
Five suppliers responded to this market engagement.	<p>The number of suppliers that have expressed interest to date indicated that a single stage Open Procurement is most appropriate.</p> <ul style="list-style-type: none"> Ensure an appropriate quality: price balance in the tender (higher price will disincentivise suppliers to respond). Ensure quality metrics for tender AND contract delivery are clearly articulated and tested. Consider supplier meetings as part of evaluation, if appropriate.
Clarity of the Council's requirements in the tendering process.	
Other comments raised regarding the approach, commercial model and supplier risks.	Additional one to one engagement may be helpful to further understand supplier concerns and risks, and ensure successful delivery of the tender and contract.

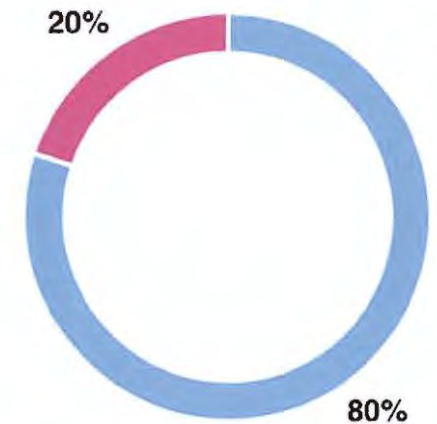
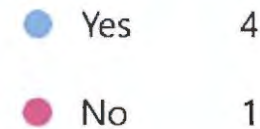
4. RESPONDENTS

5 SUPPLIERS* RESPONDED TO THE QUESTIONNAIRE:

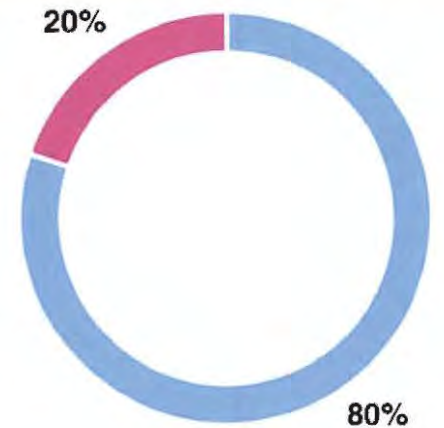
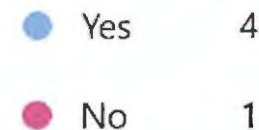
- Contractor A
- Contractor B
- Contractor C
- Contractor D
- Contractor E

**Note that one supplier advises that they are new to this industry and would operate a sub-contractor model*

SME?



SURREY BASED/ SUBSTANTIVE OPERATIONS IN SURREY?



5.1. CONTRACT TERM (Q)

Suppliers were asked:

“The Council is considering an initial contract term of 3 years, with optional extensions (subject to satisfactory performance) up to a total contract term of 5 years.

Please provide any comments you may have on this approach, or on any minimum/maximum contract terms that may be acceptable, or that may make the contract term more attractive/ unattractive.”

5.2. FEEDBACK ON CONTRACT TERM

- 3 suppliers confirmed a 3-year initial term was satisfactory.
- Performance based option to extend welcomed to incentivise ongoing performance.
- Clear and measurable performance criteria to achieve the extension should be provided.
- Regular reviews and feedback requested.
- 1 supplier would prefer a 5-year initial term as this would provide:
 - sufficient time to furnish a new contract with new plant and vehicles (longer depreciation period);
 - job security for staff in an unstable job market, to appeal to potential candidates,
 - the opportunity for the contractor to derive more value from the training investment made.
- 1 supplier did not respond to question.

6.1. LOTTING APPROACH (Q)

Suppliers were asked: "The contract/s will include the following services:

- Cemeteries,
- Greenspace, playgrounds, ponds etc,
- Other services such as fly tipping, graffiti, asbestos removal.

The Council is considering the following commercial models to deliver these requirements:

1. appointment of a single contractor to deliver all services across the whole parish;
2. appointment of three contractors: one contractor to deliver all services in each village;
3. appointment of up to nine contractors: disaggregating the contract by service specifics AND village, with individual contractors appointed to deliver the groups of services set out above in each village only.

Please advise which option(s) you would be capable of delivering and interested in tendering for (please select as many as relevant).

(Note – the response to this question will assist the Council in determining the level of market interest in combining the contracts, or in appointing them as separate contracts)"

6.2. RESPONSE TO LOTTING APPROACH



6.3. RESPONSE TO LOTTING APPROACH (2)

SUPPLIER	RESPONSE
Contractor A	ONLY selected “Single contract with delivery of all services across all three villages”
Contractor C	
Contractor D	
Contractor E	Selected all options except ‘Other Services’ (in any area)
Contractor B	Selected all options <i>(note that this supplier advises that they are new to the industry and operate a sub-contractor model)</i>

6.4. COMMENTS ON LOTTING APPROACH (Q)

Suppliers were asked:

“The Council invites supplier feedback on the various options set out above, including:

- details of your preferred contracting model AND the reasons for this/ benefits you believe this would bring to the Council,
- any risks or disadvantages you foresee based on any of the contracting models.

In particular the Council is interested in how suppliers perceive opportunities to achieve contract synergies, economies of scale, lower charges and increased quality, from the options listed.”

6.5. SUPPLIER COMMENTS ON LOTTING APPROACH

The overwhelming response was that a single contractor to deliver all requirements is the preferred approach, and that this would be the most economical choice for the council. Reasons provided included:

- Multiple lots is likely to increase the price as organisations will factor in levels of overhead recovery for staff and assets.
- The amount of time needed to manage 3 to 9 separate contractors will be greatly increased.
- Inconsistent approach, performance and quality through multiple suppliers.
- Utilising one company would allow the contractor to staff accordingly/ potentially employ full time staff,
 - Staff take ownership of an area when working on a contract full time, allowing a certain level of pride in the work produced and increased quality.
 - It is feasible to bring staff in from outside areas to carry out specific tasks but it is not as attractive to us as there is less revenue, and more difficult to schedule.
 - Allows flexibility for the client when assistance is needed in other roles.
- Utilising one company would allow:
 - sharing vehicles & machinery across the areas, allowing easy budgeting and scheduling of tasks, and asset depreciation,
 - establish a local depot to reduce travelling, emissions and offering greater cost effectiveness on individual tasks.
- From a client point of view it is often easy to have a single point of contact, instead of having to deal with a variety of different contractors.

7.1. PRICING MODELS (Q)

Suppliers were asked:

“The Council would welcome market feedback on suitable pricing models.

We would be interested in:

- suggested payment mechanisms for this type or contract and/ or first-hand experiences of alternative models for the services described,
- feedback regarding appropriate pricing indices to calculate pricing alterations and why,
- any key variables that may impact price,
- tolerance levels before triggering price increase/ decreases.”

7.2. FEEDBACK ON PRICING MODELS

- The more lots bundled together will see a greater saving on overheads and management costs.
- We would usually invoice monthly with variations if applicable, to an agreed schedule of rates.
- Most of our contracts are fixed price for 2 years before CPI increases.
- The Council should consider a hybrid pricing model that combines elements of fixed price, performance-based, and cost-plus models to balance predictability, flexibility, and performance incentives. Using a custom grounds maintenance index, which includes CPI, PPI, and ECI, can provide a more accurate reflection of cost changes.
- Key variables such as labor, materials, equipment, and fuel costs should be monitored, with threshold-based adjustments or periodic reviews to manage price increases or decreases. This approach ensures that pricing remains fair and reflective of actual cost variations, promoting a sustainable and high-quality grounds maintenance service.
- The preferred payment mechanism is an annual sum paid 1/12. Generally works are cyclical and covered monthly or annually and allows flexibility within the contract which is essential with current climates. As long as KPI's are adhered it is a simple effective method.
- We have suffered greatly with inflation and experienced 27% increase in our operating costs recently as we are greatly affected by a few key variables such as labour, fuel and plant costs however annual pricing increases linked to CPI /RPI are the fairest way of applying annual increases. Our pricing remains firm for the contract period so at this stage, foresee few variables that would affect the contract price greatly, other than normal inflation.

7.3. PRICING MODELS 2 (Q)

Suppliers were asked:

“Further to the previous question, and to question 9 (lotting/ preferred contracting model), the Council would like to understand how the contract/ Lot structure may affect the suppliers approach to pricing, and the extent to which multiple contract awards or Lotting may encourage lower or discounted rates.”

7.4. FEEDBACK ON PRICING MODELS (2)

- The Council's approach to contract and lot structure can significantly impact supplier pricing strategies:
 - Offering multiple contracts or lots can enhance competition, drive down prices, and encourage specialisation, while also increasing administrative complexity.
 - To maximise cost savings and service quality, the Council should consider bundling options, performance-based incentives, tiered bidding strategies, and balancing the scope and scale of lots. This approach can help achieve lower or discounted rates, while ensuring high-quality grounds maintenance services..
- Multiple contract awards would affect our pricing as it would be doubtful if we could utilise full time staff, if individual tasks or villages were awarded. We would be required to bring in external staff and tasks which takes further time and money to complete the tasks, thus making them more expensive.
- If we were to price tasks or areas individually we would more than likely apply an hourly rate to each task however if we were to have the benefit of pricing for the lot as one, we can calculate our ultimate costs and apportion them amongst the lots which would derive much more value for the client. We would also be able to build in less risk on one lot.
- If lots are to be based geographically and sites to contain multiple activities we would prefer to price on an integrated cost pa according to specification rather than a unit rate per m.

8.1. PROCUREMENT PROCEDURE (Q)

Suppliers were asked to provide feedback on whether the procurement procedure followed (for example if the Council selected the Restricted rather than the Open procedure) would influence their decision to tender, and to provide details of any perceived risks, barriers to entry, comments on evaluation criteria, and tendering timescales.

8.2. FEEDBACK ON PROCUREMENT PROCEDURE

- The current contract being bundled into the SHBC contract offers the greatest cost saving possible. Having a different (read higher) specification would serve Windlesham better. The stand alone price, before being bundled with SHBC, was 100% higher
- We tender for a variety of works and have worked under many tenders and regulations. One client in particular is value driven so once the quality thresholds have been met, which removes small companies with no formalised quality or accreditation, it leaves SME's and corporate's and then award is made purely on the cheapest price. However meeting certain quality standards on paper does not necessarily result in quality grounds maintenance and it opens up the opportunity for contractors to price low to win work and cut corners to make them profitable which results in unhappy clients. A quality driven tender allows the client to review the price but also understand how the work will be carried out and see the feasibility of the proposal. It allows for interpretation of the contacts and a greater control over contractor selection. A meeting of the contractors before award also allows the client to decide who they will be working with and what type of service they will receive. No tender guarantees the right award as the best submission and presentation can potentially secure a contract but it allows for a more subjective contract award. Certain specification or if were purely price driven, would only affect our decision not to tender.
- A 6-8 week tender timeframe is acceptable along with a 3 month mobilisation period.

9.1. ANY OTHER FEEDBACK (Q)

Suppliers were asked to provide any other comments:

Please provide any other information that you feel may be relevant to the Council in relation to this upcoming procurement and the approaches being considered, including any feedback on wider market conditions and how they may impact this procurement and/ or contract.

9.2. OTHER FEEDBACK

- The approach so far is commendable and refreshing and engaging the market really is beneficial.
- The key to a successful tender is identifying what values are important to the client e.g price, quality, resident happiness, SME vs corporate etc. It would be beneficial if it were identified if the contract is price or quality driven at tender stage. Some contractors focus on volume of work and a low price and some focus on quality and customer satisfaction so if we can identify certain standards it does help us with the tender submission.

Item 18 – Hook Mill Lane – Intent to Market

Background

At the September Full Council meeting, it was resolved with 12 in favour, 4 against, and 0 abstentions that the Village Committee's terms of reference would be amended to transfer responsibility for Hook Mill Lane Depot from the Council's top-level asset management to the Lightwater Village Committee. This will involve transferring all associated budgets and management responsibilities (subject to Financial Regulations) to the Lightwater Committee and in the event of the sale of this asset, the proceeds will be allocated to the Lightwater Village Committee.

Additionally, it was resolved to dissolve the current working party and defer to the Lightwater Committee for consideration.

Update

At the Lightwater Committee meeting held on the 11th of October 2024, the Committee considered the attached papers and unanimously resolved to engage a planning consultant, delegating authority to the Clerk in conjunction with the Chair and Vice Chair to seek and appoint a suitable consultant.

They also resolved to approve a spend of up to £10,000 from the Pavilion Capital Project budget line to fund this engagement. Should quotes exceed the £10,000, members further delegated authority to the Clerk, in conjunction with the Chair and Vice Chair, to authorise a spend up to £15,000.

Action

In line with Financial Regulation 16.4 which states ‘no interest in land 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’ the Council is asked to decide if they approve the above course of action, as recommended by the Lightwater Committee.

Item 10- Hook Mill Lane- Intent to Market

Lightwater Committee 8th October 2024

It was resolved at the Full Council meeting held on 24th September 2024, that the Lightwater Village Committee's terms of reference are amended to transfer responsibility of Hook Mill Lane Depot from the Council's top-level asset management to the Lightwater Village Committee. This involves transferring all associated budgets and management responsibilities to the Lightwater Committee and in the event of the sale of this asset, the proceeds will be allocated to the Lightwater Village Committee. It was also resolved to dissolve the current working party and defer this item to the Lightwater Committee for review.

At the September Full Council meeting it was confirmed that three quotes from land agents to market the land had been obtained. It was also reported that delegated Members/Officer had met with the agents concerned to discuss the quotes provided and to explore the best possible approach to maximising the value of this asset for the parish.

All agents proposed a different approach, however two agents felt that the Council should also consider a sale that is subject to planning, in order to obtain best value. Members are now asked to consider the information and options below and decide the most suitable course of action to ensure the best outcome for the community.

Summary of Discussions

1. Auction: To sell Hook Mill Lane Depot via public auction. This method offers a straightforward and time-efficient process, potentially attracting a wide range of buyers. However, there is some uncertainty regarding the final sale price, which would be determined by the highest bid on the day of the auction. It was noted that auction sales can sometimes achieve less than expected, particularly if there are unforeseen issues or if the market is not particularly strong at the time of sale and a reserve would need to be set to ensure that the land was not sold below market value.

2. Unconditional Tender with Sealed Bids: The second agent suggested marketing the site through an unconditional tender process, where interested parties would submit sealed bids. This method allows potential buyers to submit their best offer without knowing what others are bidding, potentially driving up the final sale price. However, this option also carries the risk of receiving lower offers if bidders are overly cautious. It does provide the advantage of a more controlled and private sales process.

3. Sale Subject to Planning Permission: Another option discussed was selling the Hook Mill Lane Depot subject to planning permission. Under this approach, the parish would enter into a contract with a buyer, contingent on the buyer obtaining the necessary planning permission for their intended development. This method could allow the parish to secure a higher sale price, as developers often value the certainty that comes with having planning permission in place. However, this option could prolong the sale process, as it would depend on the time required to secure planning approval.

Considerations and Recommendations

Engaging a Planning Consultant: One recommendation was for the Parish Council to engage a planning consultant to investigate the planning limitations and potential of the site. This approach would involve obtaining planning advice to clarify what types of development might be permissible on the site. By exploring the site's planning potential, the parish could position the property to be sold subject to planning approval. This could significantly increase the site's value, as developers are often willing to pay a premium for land with clear development prospects.

Each option presents different advantages and challenges:

- **Auction** provides speed and simplicity but comes with the risk of a lower sale price.
- **Unconditional Tender** may yield a better price through competitive bidding but lacks the guarantee of an optimal outcome.
- **Sale Subject to Planning** offers the possibility of achieving the highest price, though it extends the timeline due to the planning approval process.
- **Planning Consultant Engagement** offers the potential for a higher sale price by making the site more attractive to developers, although it requires an initial investment of time and resources.

Recommendation

Given the varied responses from the land agents, the Committee may wish to consider which option aligns best with its objectives. If the priority is to maximize the financial return, engaging a planning consultant to explore the site's full potential could be the most beneficial route. Alternatively, if the council seeks a quicker sale, the auction or tender process may be preferable.

Members are asked to consider how they wish to proceed.

Item 19 – To agree a funding strategy for the purchase of the allotment site.

Background

Following the Full Council's review of a business case Members resolved unanimously that the Council would purchase the allotments which will be funded equally between the 3 village committees. This resolution was subject to the Bagshot Committee confirming by resolution that the Committee agreed to use Bagshot CIL for this purpose.

The purchase was also subject to Lightwater and Windlesham Committees passing a resolution confirming that within the lifetime of this Council term (before May 2027), a sum as agreed in the confidential report will be transferred from their village committee funds to an earmarked reserve ringfenced for Bagshot Village projects (minutes ref C/23/79).

Update

- At the Lightwater Committee meeting held on the 8th October 2024 it was unanimously resolved to transfer a sum as reported in the Full Council confidential report from Lightwater Village funds to an earmarked reserve designated for Bagshot Village projects.

Members also unanimously resolved to allocate funding by applying an equal reduction across all uncommitted Lightwater reserves as of 24th September 2024, resulting in a 27.73% reduction to each reserve.

The Committee reaffirmed its commitment to providing the funds as soon as they are needed.

- At the Bagshot Committee EGM on the 23rd October 2024 it unanimously resolved to use the Bagshot CIL funds for the allotment purchase. This resolution is subject to the Lightwater and Windlesham committees passing a resolution to confirm that, within the current Council term, a sum as specified in the Full Council's confidential report will be transferred from their village committee funds to an earmarked reserve, specifically ringfenced for Bagshot village projects.

Members further resolved that if funds from Lightwater or Windlesham are not immediately available at the time of purchase completion, any future funds received by either Committee (whether CIL or other) must be automatically transferred to the Bagshot Committee upon receipt.

- Windlesham Committee has scheduled an EGM for the 28th October 2024 and the outcome of their considerations will be reported at the Full Council meeting on the 29th October 2024. In the event the Windlesham meeting is not quorate, the Council will need to decide how they wish to proceed.

Action

Members are asked to note the above resolutions and, subject to confirmation that all three Committees have committed the required funds, to delegate authority to the Clerk to obtain quotes for conveyancing costs to proceed with the purchase

Item 20 - To consider an open letter from the Windlesham Heathpark Wood Group regarding planning application 23/0080/FFU - Land East of St Margarets, Woodlands Lane, Windlesham, Surrey, GU20 6AS

Full Council 29th October 2024

Immediately before this meeting, the Planning Committee considered an open letter from the Windlesham Heathpark Wood Group regarding planning application 23/0080/FFU - Land East of St Margarets, Woodlands Lane, Windlesham, Surrey, GU20 6AS

The Chair of the Planning Committee will update Full Council with any recommendations.

Paper presented to the Planning Committee

Cllr Marr has received correspondence from two Windlesham residents expressing concerns regarding the recent approval of the aforementioned planning application.

As part of this communication, Cllr Marr was made aware of the attached open letter, which references comments from a Windlesham Councillor and calls for Windlesham Parish Council (WPC) to consider initiating a judicial review. The letter further suggests that the WPC should consider funding the review.

Action

Members are requested to review the information provided and consider their preferred course of action. Please note that in planning matters, under Section 288 of the Town and Country Planning Act 1990, any application for judicial review must be submitted within six weeks of the decision being issued. In this case, as far as it can be established, whilst the decision was made on the 19th of September 2024, it would appear that the decision is yet to be issued. Therefore, it is unclear when the six-week period will expire, but in any event, the earliest date would be the 31st of October 2024

Relevant information

- [SHBC Planning Officer report submitted to the SHBC Planning Committee in September including considerations for the Windlesham Neighbourhood Plan. 23-0080 Land East St Margarets Committee Report.pdf \(moderngov.co.uk\)](#)
- [Windlesham Neighbourhood Plan 2018-2028 \(surreyheath.gov.uk\)](#) Please note that the purpose of Neighbourhood Planning is not to prevent development but to give communities direct power to develop a shared vision for their neighbourhood and shape the development and growth of their local area.
- [National Planning Policy Framework \(publishing.service.gov.uk\)](#)
- [Minutes of the SHBC Planning Committee meeting Agenda item - Application Number: 23/0080/FFU - Land East Of St Margarets, Woodlands Lane, Windlesham, Surrey, GU20 6AS* | Surrey Heath Borough Council \(moderngov.co.uk\)](#)

IMPORTANT Points for Consideration

1. While there is a precedent for judicial review being sought in relation to local planning decisions in the Parish, as a consultee WPC has never applied for a judicial review. However, WPC did provide a grant of £21k to help the Chapel Lane Action Group fund a review. Figures provided to the Council at the time indicated that the overall cost would be in the region of £33K, although post review the actual cost has not been confirmed.

Members may recall, that despite the financial support, the judicial review was ultimately unsuccessful, which may be a relevant consideration for the Council in deciding how to proceed in this case and in particular its use of public funds.

Another consideration is the land at Chamness, Woodlands Lane, Windlesham is an allocated site in the new local plan.

Additionally, the National Planning Policy Framework (NPPF) of December 2023, paragraph paragraphs 11c) & d) and 14 (a) & b), refers to the presumption in favour of sustainable development. You will note that paragraph 14 applies to applications involving the provision of housing if:

- There are no relevant development plan policies, or
- The policies which are most important for determining the application are out-of-date

including

(a) being able to demonstrate a five-year supply of deliverable housing sites (or a four year supply, if applicable, as set out in paragraph 226) (with a buffer, if applicable, as set out in paragraph 77) and does not benefit from the provisions of paragraph 76; or

(b) where the Housing Delivery Test indicates that the delivery of housing was below 75% of the housing requirement over the previous three years.

If Surrey Heath Borough Council (SHBC), as the local planning authority, does not meet this criteria, a presumption in favour of sustainable development will be applied to any decisions unless:

- The application of policies in the NPPF that protect areas or assets of particular importance provides a clear reason for refusing the development proposed; or
- Any adverse impacts of doing so would significantly and demonstrably outweigh the benefits when assessed against the policies in this Framework taken as a whole. **At this point paragraph 14 applies.**

In situations where the presumption (at paragraph 11d) applies to applications involving the provision of housing, the adverse impact of allowing development is not likely to be considered to significantly and demonstrably outweigh the benefits if the Neighbourhood Plan became part of the development plan more than five years ago. Therefore, it is important to recognise that the protections provided by paragraph 14 may not apply.

In light of these considerations, if WPC wish to consider a judicial review it would be prudent to consider legal advice early on, particularly to assess the strength of the arguments regarding the Windlesham Neighbourhood Plan.

2. The External Audit would probably scrutinise any major expenditure on the grounds that the precept is for the delivery of services not funding a campaign. The Council should be very cautious about risking public money.
3. This is not the intended role of a statutory body ie to initiate or fund causes of campaign groups. These groups should be responsible for securing their own primary funding and seek contributions if necessary.
4. In the event the appeal is successful, there could be further planning matters brought before the Council. The developer may well challenge any future views/observations emanating from the Council if it is perceived to have demonstrated a bias against the developers. The Planning Authority may then choose to ignore any future representations. The Council's Planning role should take precedence.
5. If a precedent is set, it will become increasingly difficult for the Council to address similar requests in the future.

Windlesham Heathpark Wood Group

Views from the Committee

Some observations following Surrey Heath borough Council's Planning Applications Committee decision to grant planning consent for 20 affordable homes on the site known as Chamness, Woodlands Lane, Windlesham on 19 September 2024.

It seems from some published correspondence we have seen that Surrey Heath Borough Council (SHBC) councillors are being briefed by officers prior to the Planning Applications Committee (PAC) meetings. These sorts of briefings are pretty common in all walks of life but can be dangerous if they are too subjective and too heavily influenced to the point where important issues are ignored by simple omission in open debate. This also makes the 4-minute public slots rather pointless as can be judged by the fact that it is rare for any follow up debate with speakers. This was our committee member, Sandie Reed's experience when she spoke to the PAC meeting at the beginning of the debate on 19 September.

The fact that officer's views may be coloured by more obscure objectives matters little when councillors make judgements based upon information that might be misleading. This culture has grown out of the greater perceived need for delegated authority to officers at SHBC and many other public bodies which has robbed us of the democracy we deserve.

Councillor Richard Wilson quotes *"In the Chamness application, place-making was specifically dealt with in the design, so it could not be a material reason to refuse. Every other material reason, such as loss of trees and habitat, ie BNG, was more than adequately mitigated."*

In this case it has been used as a good example offered by the developer. However, this claim falls on stony ground as "placemaking should capitalise on what is good in a place, understands the local community's needs and aspirations, recognises the potentials, then uses the principles of urban design to enhance the people's experience in the spaces or places created. Good placemaking is a collaborative process". The First principle of placemaking is said to be "The Community Knows Best". Well, this has already been done in Windlesham and it is known as the Windlesham Neighbourhood Plan (WNP) so why is this so often ignored? Interestingly, none of the new applicants on the H8 site objected at the WNP consultation before it was made (adopted) by SHBC.

The WNP has been ignored more than once since it became part of the SHBC Strategic Plan and it continues to be flagrantly ignored in the new Local Plan. The decision at the last PAC failed to argue an already enacted policy ingrained in the current Local Plan by the made Windlesham Neighbourhood Plan. And it was forgotten that Windlesham will already be contributing to Affordable Housing through a 40% allocation on the already agreed Persimmon site. It is something of a paradox that the PAC turned down two previous applications on this site by in part quoting the WNP but have passed Chamness which fails the test in line with the previous two.

Pat Lewis, one of our Parish Councillors, has been moved to comment on the issue: -

"Why, if we have a working Windlesham Neighbourhood Plan (WNP), with its very clear restrictions, is it being ignored and continue with the numerous developments, minimising space in the village, that it cannot cope with by the way. Also, the Infrastructure is struggling to cope with its current state, let alone any additions – how on earth can these Developments continue in such a small area with the density vs land vs population struggling to cope in its current form – the purpose of the WNP is to control and restrict any issues in the village going forward?"

Why is the WNP being ignored with these developments, surely there are other areas in Surrey that can meet the requirement of housing for the over populated country?"

There is a growing body of case law on the importance of neighbourhood plans and given the will and the funding, it would be interesting to see the result should the Chamness case go forward to Judicial Review. Sadly, Windlesham Heathpark Wood Group do not hold sufficient funds to take this step although it would be good to hear from any friends who would support such a move. ***The owners of the WNP, Windlesham Parish Council could of course take such a step!***

Councillor Richard Wilson further states that another of his reasons for supporting the Chamness application was *".....the PAC exists to put forward residents' priorities and I felt this needed greater weight to support neighbourhood cohesion"*. Of course, what he has failed to digest was that the Windlesham Neighbourhood Plan has already determined residents' priorities in the village and he has failed to support his and our plan.

Councillor Wilson also states for his support of the application *".....If the committee had refused it, it would certainly have been overturned on appeal, potentially exposing the taxpayer to costs. This would be an irresponsible waste of public money"*. We do not believe there would have been a lost appeal in this case if it had gone that far but to call the exercise of our democratic right a waste of public money is a poor excuse for not trying.

There seems to be a belief that the remains of the old H8 Housing Reserve site after Persimmon chewed a hole in it was up for grabs. This is an entirely convenient work of fiction promoted by prospective developers. The H8 Policy was brought forward from an earlier local plan to be implemented as a buffer to be used for housing only in the event of a failure in land supply in the plan period. In theory this land might never have come up for housing had the Council got its numbers right at the Heathpark Wood Appeal in 2017.

H8 Housing Reserve has disappeared from the new local plan and will now be designated open land beyond the Green Belt and therefore subject to the usual planning procedures.

Another point to remember is that Neighbourhood Plans are cash cows to enhance the value of Community Infrastructure Levy (CIL) income and this may well deflect from any intent to defend the primary policy issues. It will be interesting in the future to see if any of this CIL money is used to benefit the village of Windlesham.

Our thanks go to those at PAC who did support the village in opposition to this development.


Chair
Windlesham Heathpark Wood Group


Copies:

Al Pinkerton MP
Cllr Victoria Wheeler
Cllr Richard Wilson
Cllr Pat Lewis
Cllr Carole Marr

Item 22 – To review the upcoming workstream priorities

Members are asked to note that during the October Personnel meeting, the Clerk expressed concerns that current resources are insufficient to complete the large projects in progress in a timely manner.

As a result, the workstream has been reviewed, and projects have been prioritised accordingly. It is also important to note that the Clerk has one-week annual leave, while the RFO has three weeks of annual leave remaining. Additionally, the office will be closing for the Christmas period on Friday, 20th December 2024.

Please note that the attached priority list does not include statutory or routine tasks. In addition to these daily responsibilities, such as handling phone calls and interacting with members of the public, it was reported at the October Personnel meeting that the Clerk manages approximately 55-60 emails per day, while the Assistant Clerk handles around 35-40 emails per day.

Workstream Priorities

High Priority	Medium Priority	On Hold
Budget	Village committee meeting x 2	WNP Review Working Party Support
The Greenspace Procurement	Community Governance Review?	Transport and Infrastructure Working Party Support x 2
HML Sale	Newsletter x 2	Council Chamber Refurb
Allotment purchase	Oversee Festive Lighting Installation	School Lane Field Drainage
Action any urgent works raised by Tree Survey work	Oversee Christmas tree installation	Bagshot Cemetery Footpath replacement
Land Registry	Community Reception preparation	Windlesham Cemetery Drainage Investigation
War Memorial surveys and remedial work	APM preparation	Bagshot Chapel Drainage and repair
Priority 2 Memorial testing follow-up	SALC AGM	Lightwater War Memorial Lettering
Pat Testing	Prep January Comms Meeting	Building Condition Report highlighted works
Legionnaires testing	Prep January Lightwater Committee meeting	
Cemetery Fees & Charges	Lightwater Cemetery Fencing and Topographical Survey	
Playground inspection reports and associated maintenance	Prep January Personnel Meeting	
Review risk assessments		
Transparency compliance		
Windmill Field playground tender		
Locality Grant Application for WNP review		
Lightwater Recreation Ground Trust		
School Lane Field Pond – maintenance		
Freemantle Road Playground Fence		
Planning Committee Meetings before Christmas x 3		
Budget Meeting x 1		
Full Council before Christmas x 1		

Item 23 – Clerks Update

Full Council 29th October 2024

Proposal to erect a tribute in commemoration of the reign of Queen Elizabeth II

The Clerk has received a request from a Windlesham resident requesting that the Council consider erecting a tribute in commemoration of the reign of Queen Elizabeth II recognising her connection to the area.

Members are asked to indicate if this is something they would like to discuss on a future agenda.

FOI Requests

Members are advised that since the last Full Council meeting, the Clerk has received three additional Freedom of Information requests from Windlesham residents.

Letter to SCC regarding the proposed closure of the Bagshot community recycling centre.

At the last Full Council meeting, it was resolved that the Clerk would write to the leader of SCC to formally object to the proposed closure of Bagshot CRC. The letter has been sent, acknowledged by the leader's team, and is now available on the WPC website.

Clarification of minute reference PER/24/22 (3) which states:

Personnel Committee resolved unanimously to reaffirm that in accordance with existing policy, only the Parish Clerk may issue instructions to Council employees. Furthermore, only the Full Council or a properly constituted Committee may issue instructions to the Parish Clerk.

It was also noted that individual Councillors are not authorised to direct the work of council employees. To ensure proper workflow management, it was resolved that Councillors must schedule appointments before visiting the Parish Office. Additionally, all work requests for officers must originate from a decision by either a Committee or the Full Council.

Following the circulation of the above resolution, the Clerk has received a few enquiries seeking clarification.

Members are reminded that this is not a new resolution. The Personnel Committee felt it necessary to restate the Council's current policies and procedures, which the Council should already be adhering to.