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

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

Item 6 – Bank Reconciliation – Finance Meeting 29th September 2026

Councillors are asked to review the following Bank Reconciliations

Reconciliations: Financial Regulations state that a member, other than the Chair, should sign off the reconciliations once reviewed. As Chair, Cllr Jennings-Evans can no longer sign off the reconciliations. Cllr White (Vice-Chair) authorises the release of the bank payments so is not independent. Cllr Malcaus Cooper was scheduled to take over, following the Finance Meeting in June, but has advised that she is unable to undertake the reconciliation process so in her absence, Cllr Willgoss is the nominated Councillor.

Members are asked to review the following bank reconciliations.
Below are the reconciliations for May 2026 to 14th September 2026 (includes September Salaries/Allowances in the Unity Bank total).

WINDLESHAM PARISH COUNCIL - CASH AT HAND

Account	Acct type	Int. Rate (at 31Aug26)	31 May 26	30 Jun 26	31 Jul 26	31 Aug 26	14 Sep 26
Barclays Bank	Current	0.00%	42,410	2,402	4,597	4,791	4,783
Unity Bank	Current	0.00%	65,500	59,488	29,601	316,771	66,857
Barclays Bank	Instant access	1.05%	0	40,000	40,000	244,577	244,809
Unity Bank	Instant access	1.95%	638,763	591,685	591,685	551,685	771,685
Hampshire Trust	Instant access	3.91%	71,210	142,657	142,657	143,831	143,831
Cambridge & Counties	180 day notice*	3.01%	243,309	243,959	244,633	245,258	245,258
Redwood Bank	35 day notice	3.40%	71,074	71,074	71,074	72,030	72,030
Santander Bank	Instant access	CLOSED	204,190	204,328	204,463	-	
Skipton BS	Annual interest	CLOSED	71,286	-	-	-	
RBS account	Instant access	CLOSED	-	-	-	-	
	TOTAL		1,407,742	1,355,593	1,328,710	1,578,943	1,549,253
Account type							
Current account			107,910	61,890	34,198	321,563	71,640
Instant access accounts			985,449	978,670	978,805	940,093	1,160,325
Medium term accounts			314,383	315,033	315,707	317,288	317,288
			1,407,742	1,355,593	1,328,710	1,578,943	1,549,253

Skipton	Closed 26Jun26	Bal TFR to Hamp Trust A/c
Santander	Closed 13Aug26	Bal TFR to Barclays Deposit A/c

* - Notice given to change to 30 Day Notice Account (3.7%) Nov26

The change of account type at Redwood Bank from 95-day notice to 35-day notice has completed.

Overall cash position on 14th September 2026

Net assets held by the Council as at 14Sep26 is £1,562,353 (BALANCE SHEET ATTACHED). The second 50% of this year's Precept payment was received at the end of August and is included in the figures.
Of this money, £830,802 is held in earmarked reserves of which £298,730 is for restricted uses e.g. CIL. (Restricted uses EMRs figure is unchanged since last meeting).
Members are asked to note that the EMR total currently has a net decrease of £9,423 since 1st April 2026. Actual spending is £32,811offset by receipt of CIL monies in April of £23,388 which had been invoiced in March 2026.

ITEM 7 – Review of Current Banking and Investment Arrangements

Purpose of Report – To review the bank accounts and balances held.

Councillors are reminded that the Council's Investment Strategy reflects a low appetite for risk. Factors for consideration are SECURITY, LIQUIDITY and YIELD so to maximise income within a low-risk environment.

The table below shows the rates currently offered and the balances held on each of the Council's accounts at 14Sep26

Account	Account Type	14-Sep-26		Interest Rate
Barclays	Current	4,783		0.00%
Unity	Current	66,857		0.00%
Unity	Instant Access	771,685		1.95%
Hampshire Trust	Instant Access	143,831		3.91%
Barclays	Instant Access	244,809		1.05%
Cambridge & Counties	180 Day Notice**	245,258		3.01%
Redwood	35 Day Notice	72,030		3.40%
		1,549,253		

<u>Following Resolution FIN/26/09, Councillors should note that:</u>
The Skipton account has now been closed and the balance transferred to the Hampshire Trust account.
The Santander account has been closed and the balance transferred to the Barclays Deposit account.
Santander have paid £150 in compensation for the inconvenience caused by their delaying of the closure process.
Surplus funds held on the Barclays current account have been transferred to the Barclays deposit account.
Redwood Bank account has now changed to a 35-day notice account following the expiry of the 95-day notice given in May26.
Hampshire Trust account has been amended to a modern instant access account paying a higher rate of interest.

All accounts now have online access and withdrawal or transfer facilities, ensuring funds remain accessible and suitably liquid ahead of the Council's structural change in April.

Agenda Item 8 – Full Council Meeting 29 September 26
Budget Monitoring Report to 14 September 26

1. Purpose of Report

To update the Council on income and expenditure against budget, and the EMR status for the financial year 2026/27 to 14 September 2026

2. Summary of Key Findings

- Year-to-date (YTD) income totals £641,469 against an annual budget of £682,578 (94% of total).
- YTD actual expenditure is £251,064 of a budgeted £720,511 (34.85% spent).
- Transfers from Earmarked Reserves (EMRs) total £32,811 to support expenditure, with £23,388 transferred to EMRs (CIL Receipt accounted for in 2025/26 showed as a debtor at Year End) during this period.
- Notable expenditure and variances have been recorded and are detailed below.

---

3. Actions Required

Councillors are asked to note the levels of income and expenditure detailed within the attached income and expenditure, and earmarked reserve reports, together with the figures presented in the balance sheet outlining the Council's current financial position.

4. Income & Expenditure summary

The following table shows the total income and expenditure to 14 September 2026 as derived from the financial records of the Council.

WPC Income & Expenditure 2026-27			
	Year to date	**Annual Budget**	**Variance**
	14-Sep-26		
Burial fees			
- Bagshot	695	550	-145
- Lightwater	12,146	19,267	7,121
- Windlesham	36,070	56,032	19,962
Allotment fees	0	2,020	2,020
Precept	581,189	581,189	0
Other income	300	0	-300
Interest received	11,069	23,520	12,451
CIL income	0	0	0
Total Income	641,469	682,578	41,109
Total Expenditure	251,064	720,511	469,447
Net income/(expenditure)	390,405	-37,933	-428,338
Plus Transfer from EMR	32,811	0	-32,811
Less Transfer to EMR	0	0	0
Movement to/(from) General Reserve	423,216	-37,933	-461,149

The Net Income/Expenditure YTD of £390,405 matches the Current Year Fund in the Balance Sheet (attached). The main element of income received is from the both 50% tranches of the precept. Cemetery income is shown for each cemetery. Allotment income will be invoiced in September. No budget is set for CIL or other income due to the uncertain nature of this line of potential income, and the £300 shown in the Other Income line relates to compensation paid by Santander for the delay in processing the mandate change instruction (£150) and for the delay in closing the account (£150). Interest income accrues over the year either on a monthly, quarterly or annual basis depending on the account type.

In terms of expenditure, the year-to-date details of the main elements are shown in the table below. Year-to-date expenditure is £251,066

	14 September 2026	Actual Year	Current	Budget		
		to Date	Annual Bud	Variance		
	Overhead Expenditure					
4005	Ashes internment	2,780	9,100	6,320		Cemetery: Bag £200; LW £400; Wind £2180
4050	Rates	1,624	2,934	1,310		Cemetery: Bag £493; LW £347; Wind £784
4061	Cemetery maintenance - grounds	10,650	26,455	15,805		Windlesham Cemetery - 5 months @ £2130 pm
4160	Greenspace Contingency	24,176	4,000	-20,176		New path at School Lane Field supported by £23062 EMR Transfer; Bench
4165	Greenspace Contract	45,167	118,561	73,394		6 months @£7359.78pm - excludes LW Rec - Virement ref C/25/252 for £17000 made to cost line 4905 to cover LW Rec Trust
4185	Planting	5,540	6,184	644		Summer planting displays (Awaiting invoice for watering contract)
4195	Tree Maintenance/Surgery	5,215	1,000	-4,215		Paid from Trees EMR. No Budget spend
4300+	Salaries	95,091	216,691	121,600		Covers salaries and related charges for April to Sept26
4350	Training	1,943	5,500	3,557		Clerk (£715) & Asst Clerk (£815) at SLCC Conference & hotel; adhoc training
4420	Finance System	3,480	3,484	4		Rialtas Accounts software
4430	Licences & Subscription	4,983	8,565	3,582		Majority of subscription cost paid in early part of the year. This includes SALC/NALC with combined cost of £3290 (increase of £293), GDPR services - £350 and ICCM -£110
4440	ICT Costs	2,001	6,823	4,822		ICT software costs
4445	Audit	2,071	1,843	-228		Year End Audits and GDPR Audit
4500	Cllr Allowances, Training & Ex	13,125	32,603	19,478		Covers councillor allowances for April to Sept 26
4550	Office Building Costs	3,264	7,210	3,946		Rates and Utilities
4555	HMLD Building Costs	5687	7541	1,854		Rates for 6 months for main building, £270 alarm maintenance; Utilities. Rates of £319 per month (started June) for 2 other buildings being supported by EMR ref C/25/239
4650	Grants	3,642	15,000	11,358		B - £298.52; LW- £500; W - £2844
4905	Lightwater Pavilion & Rec	9,560	32,000	22,440		6 months @ £1419.63 Greenspace and £72.90 playground inspections; £854.42 electrical work for Pavilion; £250.00 deposit retention adjustment (Summer 25)
4940	Village enhancements -LW Flags	4,993	5,000	7		Flags - LW Village
		244,992	**510,494**	**265,502**		
	Other Items	6,074	210,017	203,944		
	Total Expenditure	**251,066**	**720,511**	**469,446**		

To date, there is also committed expenditure of £21,670 awaiting invoices, which would take the expenditure to £272,736 (37.9% of Budget). This is not committed EMR expenditure.

Income and Expenditure Report is attached below. Pattern of expenditure is consistent with expectation for this time of year. Councillors should note:

Greenspace Contingency: 604.4% of YTD spending explained by the new pathway fully supported by EMR and no budget spend
Tree Maintenance: 521.5% of spend YTD explained by requirement to remove dead trees fully supported by EMR and no budget spend. Tree work continues and a further £11k of POs have been added to the committed funds from Tree EMR
Playground Repairs & Renewal: committed spending to replace damaged equipment shows 80.7% of Budget reached
Insurance: Renewal due at end of September and takes budget line to 101.1%. Quote for Cyber cover is also requested by Clerk (approx. £420 so budget will be exceeded further if that cover is required).
Finance system: Rialtas accounts software has been paid for the year and is 99.9% of budget.
HMLD Building Costs: 75.4% of spend YTD includes business rates element covered by EMR
Planting: 89.6% of spend YTD is a seasonal operation covered by the budget for this purpose
Audit: 112.3% - includes Internal and External Year End Audits (£1571) and GDPR Audit which was not in the original budget & was recommended by the YE Auditor to be carried out. Budget of £1843 is in place & needs to pay for the interim internal audit in November.
Village enhancements: Lightwater flags seasonal event shows 99.9% now that invoice for installation & removal has been paid.

Councillors are asked to consider the following:

Insurance: If Cyber Insurance is added to the policy, the cost will mean that the budget is exceeded, principally by the amount of this additional premium, thought to be approx. £420 but to be confirmed before adding the cover. ***Recommendation is to cover the excess from the Licences & Subscriptions budget line 4430 if the decision is made to add the cover. This budget line has £3582 available to date, with approx. £2600 yet to be paid in the year. Alternative option is just to pay from the General Reserve and let the budget line be exceeded.***

Audit: GDPR Audit cost of £500.00 was not in original budget and has caused the budget to be exceeded. *As it audited data and how the Council communication processes,* ***it is recommended that the cost is reallocated to the Communications budget line 4640 which has used less than 1% of its budget to date and has sufficient capacity to accommodate the expenditure****.*

5. Earmarked Reserves and Commitments

As of 14 September26, the Council held EMRs totaling £830,802 of which £298,730 is held in Restricted Reserves. Commitments identified and approved by the Full Council or individual Village Committees (historically) total £306,187 (£173,657 in Restricted Reserves; £132,530 in unrestricted Reserves).

There is no CIL income due in October.

There is no budget for the sales costs for Hook Mill Lane Depot, and it should be noted that it has been resolved to use funds from the Lightwater Cemetery EMR to support these costs once the Lightwater Village EMR has been fully utilised.

Transfers to Earmarked Reserves: Considerations for discussion at future meeting

Following the Budget review and setting process, it has been identified that consideration be given to some budget lines where budgets were set for specific projects/purposes which may not be fulfilled in the current financial year. Therefore, it is prudent to consider transferring those unused funds to an appropriate EMR pending completion of the projects at a future date.

Below is a table of Budget lines for consideration, and discussion at a future meeting:

Code	Title	Budget	Reserve Title	EMR	Action to consider:
4100	War Memorials	£15,000	EMR - War Memorials	331	Move unused by Year End
4170	SLF Pond	£10,000	EMR - SLF Pond Environmental	345	Move unused to EMR at Year End if work is still outstanding
4060	Maintenance	£11,000	EMR - Building Repairs & Maintenance	330	Move unused to EMR by Year End
4060	Maintenance - Allotments	£3,000	EMR - Allotments	332	Move unused to EMR by Year End
4165	Greenspace Contract	£30,000	EMR - Asset Transfer	400	Move 2026-27 provision by Year End
4401	Legal Fees - SHBC Assets	£55,340	EMR - Asset Transfer	400	Move any unused to EMR by Year End - if SHBC Asset transfer takes place, this budget is likely to be used by Year End
4380	Elections	£15,000	EMR - Elections	365	Move £15k to EMR Immediately

Note that the figures in the table are not final figures for transfers and may change if project expenditure takes place before the year end.

Table below shows the EMR Status:-

WINDLESHAM PARISH COUNCIL - EMR STATUS AS AT 14SEP26

	Account	Opening balance	Transfers	Committe	Adj balanc	Reason for commitments	Budget Decision
	RESTRICTED						
315	Capital Receipts	1,300.00			1,300.00		
320	EMR-R School Lane Play Equipment	35,742.54			35,742.54		
321	EMR Windmill Field playground	-			0.00		
325	EMR-R Windlesham CIL	13,656.79	15,234.00	(13,656.79)	15,234.00	*13626.79 Traffic & Infrastructure project*	WVC/25/46
326	EMR-R Bagshot CIL	-	206,016.92	(160,000.00)	46,016.92	Traffic & infrastructure - £140,000; Bagshot Chapel - £20,000; Cemetery Drainage - If required	Various
327	EMR-R Lightwater CIL	-	26,780.00		26,780.00		
330	EMR Repairs and Maintenance	35,997.38			35,997.38		Budget discussion
331	EMR War Memorials	16,875.64			16,875.64		
332	EMR Allotments	2,000.00			2,000.00		
335	EMR Cemeteries	-			0.00		
336	EMR Lightwater Cemetery maintenanc	63,704.92		(21,286.90)	42,418.02	Cemetery fencing - £18,300; Boundary Overlay £1650; CAR/26/28 - Memorial Testing at CEM £1186.90; LVC/24/71 - Legal Fees Hedge dispute £150	C/24/43
337	EMR Bagshot Cemetery maintenance	19,410.84		(19,410.84)	0.00	19410.84 Pathway	CAR/26/08
338	EMR Windlesham Cemetery maintenan	51,331.00		(27,444.90)	23,886.10	£15845 Drainage work; CAR/26/25 - £4770 Archaeological Services; Historical Memorials £5000 (C/25/148); CAR/26/28 - Memorial Test at CEM £1829.90	CAR/26/07
339	EMR Lightwater Cem Consultant	5,000.00			5,000.00		
340	EMR Lightwater Pavilion & Rec	122,602.74		(25,249.00)	97,353.74	Legal advice re: Pavilion/FIT - £14,999; Removal of dedication - £4,000; Land transfer - £1,500; Additional legal questions arising - £2,000 feasibility study £2750	LVC/23/46; LVC/23/59; C/25/252
345	EMR Bagshot Village	45,026.89	(23,062.00)	(9,452.70)	12,512.19	Pathway SLField £22000+ extra: Paid Jun26; £3447 for balance of pathway and drainage cemetery work; CAR/26/25 - £5410 Archaeological Services; CAR/26/28 - £595.70 Memorial Testing at Cem	C/26/022 - Jun26; CAR/26/08 for path balance & exhumation
346	EMR Bagshot grants	6,451.00			6,451.00		
350	EMR Lightwater Village	8,656.73	(1,920.53)	(6,736.20)	0.00	Rates for HML Tractor & St John sheds to be paid monthly. £319.53 paid in June; £317pm until Feb27; £987 Wayleave AED Cabinet ref CAR26/11. Volunteer planting £200 CAR/26/13 removed 30/07/26 CAR/26/33 & replaced with Mem Gardens Planting £200; C/26/37 approx £300-£360 for lamp column lighting. C/26/37 cost of xmas motif approx £500-£600; HML Legal costs C/26/44 £600 remainder of £2464.20 earmark resolved to be used for this.	C/25/239
351	EMR Lightwater grants	-			0.00		
355	EMR Windlesham Village	15,989.15	(1,113.95)	(3,500.00)	11,375.20	£3,500 balance of £5,000 re: Planning consultant for Neighbourhood Plan,	WVC/23/20
356	EMR Windlesham grants	5,526.68	(1,500.00)		4,026.68	CAR/26/35 - £500 Darby & Joan; £1000 - Field of Rememb	
357	EMR Windlesham Neighbour	5,000.00			5,000.00		
360	EMR Lightwater CIL MOVED TO 327	18,626.00	(18,626.00)		0.00		
365	EMR Elections	-			0.00		
370	EMR Council Office Repairs	1,500.00			1,500.00		
375	EMR Playarea Repairs &Renewals	44,250.00			44,250.00	C/26/71 - repairs - £6k from budget withexcess from EMR (figure unknown currently	
377	EMR IT Equipment	517.01			517.01		
378	EMR Training	900.00			900.00		
380	EMR Bagshot CIL MOVED TO 326	206016.92	(206,016.92)		0.00		
390	EMR Civic Functions	1,018.87			1,018.87		
395	EMR Tree Works	38,508.49	(5,215.00)	(18,900.00)	14,393.49	£455 LW Cem; £720 PO 178; £100 PO 179; £1125 PO26/175 CAR/26/12;Bosman Drive Additonal Watering for the year- £1,500 ref: CAR/26/12; C/26/70 - Emergency tree work - up to £15000 (£11k for quotes - poss additional costs - leave £15k for now)	Budget discussion
396	EMR Greenspace	16,285.00			16,285.00		
397	EMR Greenspace Procure Consultant	9,520.00			9,520.00		
399	EMR CGR costs	34,951.00		(550.00)	34,401.00	C/25/194 to cover initial legal advice on operational requirements of the disaggregation anticipated (£500) no limit agreed Inv is £550	
400	EMR Asset Transfers	13,860.00			13,860.00		
	EMRs	840,225.59	(9,423.48)	(306,187.33)	524,614.78		
	Actual Bal	830,802.11					
	Restricted Reserves Actual	298,730.25					
	Unrestricted Reserves Ex Committed	532,071.86					

6. Conclusion

At this stage of the financial year, it is considered that Windlesham Parish Council is in a stable position financially and expenditure aligns with expectations.

		Actual Current Mnth	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
	Income							
1000	Burial fees	2,437	48,911	75,849	26,938			64.5%
1030	Allotment Fees	0	0	2,020	2,020			0.0%
1076	Precept	0	581,189	581,189	0			100.0%
1800	Other Income	0	300	0	(300)			0.0%
1900	Interest Received	232	11,069	23,520	12,452			47.1%
	Total Income	**2,669**	**641,469**	**682,578**	**41,110**			94.0%
	Overhead Expenditure							
4005	Ashes interment	0	2,780	9,100	6,320		6,320	30.5%
4050	Rates	270	1,624	2,934	1,310		1,310	55.3%
4055	Lightwater Pavilion Utilites	22	128	276	148		148	46.5%
4060	Maintenance	56	684	21,384	20,700		20,700	3.2%
4061	Cemetery maintenance - grounds	2,130	10,650	26,455	15,805		15,805	40.3%
4062	Cemetery maintenance - general	0	0	15,000	15,000		15,000	0.0%
4070	Allotment Refunds	0	0	100	100		100	0.0%
4100	War Memorial	0	0	15,000	15,000	150	14,850	1.0%
4105	Bagshot Clock	0	0	2,000	2,000		2,000	0.0%
4160	Greenspace Contingency	0	24,176	4,000	(20,176)		(20,176)	604.4%
4165	Greenspace Contracts	7,360	45,167	118,561	73,394	3,024	70,370	40.6%
4170	SLF Pond Environmental costs	0	0	10,000	10,000		10,000	0.0%
4185	Planting	0	5,540	6,184	644		644	89.6%
4190	Christmas Trees & Lights	0	0	20,468	20,468		20,468	0.0%
4195	Tree Maintenance/Surgery	3,360	5,215	1,000	(4,215)		(4,215)	521.5%
4220	Playground Repairs & Renewal	73	437	8,607	8,170	6,511	1,659	80.7%
4300	Salaries	13,935	73,683	166,685	93,002		93,002	44.2%
4340	Local Government Pension	2,313	12,232	29,503	17,271		17,271	41.5%
4345	HMRC Payroll	1,777	9,176	20,503	11,327		11,327	44.8%
4350	Training	35	1,943	5,500	3,558		3,558	35.3%
4380	Elections	0	0	15,000	15,000		15,000	0.0%
4400	Legal/HR/Recruitment Costs	7	21	4,500	4,479	900	3,579	20.5%
4401	Legal fees - SHBC assets	0	0	55,340	55,340		55,340	0.0%
4403	Consultant costs	0	1,313	10,000	8,688	2,625	6,063	39.4%
4410	Cleaner	0	0	750	750		750	0.0%
4415	Insurance	0	0	5,500	5,500	5,560	(60)	101.1%
4420	Finance System	0	3,480	3,484	4		4	99.9%
4425	External Finance Support	0	0	600	600		600	0.0%
4430	Licences & Subscription	288	4,983	8,565	3,582		3,582	58.2%
4435	Office Expenses	270	1,445	3,500	2,055	150	1,905	45.6%
4440	ICT Costs	447	2,001	6,823	4,822		4,822	29.3%
4445	Audit	0	2,071	1,843	(228)		(228)	112.3%

Continued over page

		Actual Current Mnth	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
4455	Telecoms & Security	0	748	2,712	1,964		1,964	27.6%
4500	Cllr Allowances, Training & Ex	2,187	13,125	32,603	19,478		19,478	40.3%
4525	Bagshot Chapel Building Costs	14	67	280	213		213	23.8%
4550	Office Building Costs	442	3,264	7,210	3,946		3,946	45.3%
4555	HMLD Building Costs	1,011	5,687	7,541	1,854		1,854	75.4%
4556	HML Depot Sales Costs	0	650	0	(650)		(650)	0.0%
4600	Annual Meeting & Civic Costs	0	72	900	828		828	8.0%
4640	Communications	0	106	15,000	14,894		14,894	0.7%
4650	Grants	0	3,642	15,000	11,358		11,358	24.3%
4905	Lightwater Pavilion & Rec	1,493	9,560	32,000	22,440	2,750	19,690	38.5%
4940	Village enhancements -LW Flags	0	4,993	5,000	7		7	99.9%
4950	Hall Hire	15	403	3,100	2,697		2,697	13.0%
	Total Overhead	**37,507**	**251,064**	**720,511**	**469,447**	**21,670**	**447,777**	37.9%

	Actual Current Mnth	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
Total Income	**2,669**	**641,469**	**682,578**	**41,110**			**94.0%**
Total Expenditure	**37,507**	**251,064**	**720,511**	**469,447**	**21,670**	**447,777**	**37.9%**
Net Income over Expenditure	**(34,837)**	**390,404**	**(37,933)**	**(428,337)**			
plus Transfer from EMR	3,677	32,811	0	(32,811)			
less Transfer to EMR	0	0	0	0			
Movement to/(from) Gen Reserve	**(31,160)**	**423,216**	**(37,933)**	**(461,149)**			

Agenda Item 9 – Finance Meeting 29 September 26
Budget Proposal 2026-27

Background

A meeting was held via Teams with the Chairs of each Committee and Clerk on 8th September 2026 to discuss the budget for 2027-28 and the resulting precept. The Chairs had been provided with an initial draft budget prior to the meeting.

The structure of the budget differs slightly from previous year because the Village Committees were disbanded, and going forward, **the 2027-28 budget has been drafted without Income/Costs which had been associated with Windlesham Village, so it is based on considerations for Bagshot and Lightwater**.

It should be noted that the Band D Equivalent figure was 8477.7 for 2026-27, which included Windlesham Village. SHBC has been contacted for an indication of the Tax Base for 2027-28 for the continuing authority and we await a response so for the purposes of this report, a figure of 6273.46 has been used, being the 2026-27 assumed figure for Bagshot and Lightwater. The meeting discussed the initial draft along with proposals from Chairs, and the revised draft version of the budget (v3 08Sep26 attached below) and concluded that this reflects net revenue expenses of £756,743 and a precept of £120.63 (+75.94%) as shown in the table and budget below.
It should be noted that the average band D precept for England is £99.79 (SLCC) in 2026-27.

WINDLESHAM PARISH COUNCIL - DRAFT BUDGET CALCULATION FOR 2027-28						8 Sept 26
Current precept (Band D)	£68.56		Proposed Precept (Band D)	£120.63		Based on V3 Budget Proposal
Council tax base 2027-28	6273.46			75.94%		Percentage increase
(Based on 20267-27 Bagshot & Lightwater figures)			Total Precept	£756,743		Based on Income/costs entered to date

Note that for reference, an increase of £10k on the cost budget will give rise to an increase in the precept of (+/- 2.3%).

IMPORTANT

Council should not agree to a precept increase in isolation. Before setting a precept, it must first calculate its council tax requirement for the financial year by preparing and approving a budget, in accordance with the Local Government Finance Act 1992 or any succeeding legislation. The precept must reflect the budgeted expenditure and not be set independently of it.

Additionally, when setting the budget, Council should consider what it costs to deliver services and whether this provides value for money.

For Consideration

This is an initial budget at this stage and budget lines require consideration prior to finalisation of the budget. There is commentary/information alongside each budget line.
The lines requiring particular attention are:

1. **Cemetery income**
   The budget for cemetery income is reduced as Windlesham Cemetery activity has been removed. Both remaining cemeteries remain on schedule to achieve their respective current budgets & budget has been based on current fee levels and an inflationary increase. Fees are generally reviewed to take effect from April. Management of Windlesham Cemetery is yet to be confirmed & could affect the Income/Expenditure.

   Action required
   Councillors should consider the budget and calculation method and decide whether it is acceptable or whether an alternative figure should be proposed.

2. **War Memorials**
   The 2026-27 Budget included provision for renovation/repair work which is still awaiting permissions and approval to progress. Quotes for the work currently show an overall cost of £15,710 with the shortfall to be taken from the War Memorials EMR. If the work is not completed in 2026-27, Council needs to consider transferring the underspent budget to the War Memorials EMR 331 to be used for the renovation project.

   Action required
   Consider the transfer of the underspend to the War Memorial EMR at year end.

3. **Salaries**
   The salaries budget is based on preliminary calculations data provided by the Clerk to including provision for any in-year pay increases, such as cost-of-living or performance-related increases. These are initial figures only, to be finalised at a later date.

   Action required
   Councillors should note the proposed budget shows a decrease in overall cost due to an additional member of staff considered for 2026-27 not being appointed. Councillors should also consider staffing costs to cover any increased workload needed during the Council restructure and in conjunction with Windlesham Cemetery management, when that decision is known (see above) and how these hours will be paid.

4. **Greenspace Contract**
   The Greenspace Contract is due for renewal, with future costs to be determined through procurement. Pending confirmation, the budget uses the current year's actual figures and assumes an above-inflation increase. The Windlesham element has been removed. Budget line 4165 is for existing Greenspace only. Greenspace costs associated with the SHBC Asset transfers are included in budget line 4166 based on data known at present.
   Councillors should consider that this figure is likely to change after the Procurement process is completed.

5. **Assets transferred from SHBC**
   Clerk has list of assets and an initial costing for the proposed transfer of assets. The 2026-27 included provision for 30-40% of the expected costs (from data given at the time) so remains in current year budget and was agreed so that the impact of the increased budget would be spread. (4401 – Legal Fees SHBC Assets budget line is £55,340 & all asset transfer legal costs should be paid in this financial year; 4165 – Greenspace Contract included a provisional £30k in anticipation of the expected costs).

The 2027-28 Budget has a budget line 4166 – SHBC Asset Costs for £125,000 for the proposed additional cost of taking on the SHBC assets in conjunction with the funds gathered from the 2026-27 Precept already.
Councillors should note that the Greenspace Contract is due for renewal and the Procurement Process will be taking place to finalise costs for existing and new assets. It is believed that these costs will increase by 30-40% so the initial budget shows a preliminary figure only and will be subject to change once the process is completed.
It is prudent to place the funds from the 2026-27 to be used for the Asset Transfer to the Asset Transfer Earmarked Reserve at year end and also any unused Legal Costs budget funds at year end, should they not be used in the current year.

6. **<u>Greenspace Manager Costs (Possible)</u>**
Discussion took place regarding the potential appointment of a Greenspace Contract Manager. Initial costs have been estimated by Clerk as £93k (Salary & associated costs, van leasing, tools, equipment, training etc) which has been incorporated into the initial budget. Consideration to be given to the job specification, benefit to the Council & any cost savings to other budget lines.

Action required
Council is asked to consider the above proposal to transfer unused budgets for the Asset Transfers to EMR at year end in principle, with the exact amount established as the process progresses.

Below is a summary of the impact of SHBC Asset TFR costs & Greenspace Manager on the initial Budget:

Impact of SHBC Asset Transfer Costs & Greenspace Manager Costs on the initial budget				
Band D Properties provisional figure:	6273.46			
Cost per Band D Household (2026-27)	£68.56			
		Cost per Band D	Increase £	Increase %
Precept figure v3	£756,743	£120.63	£52.07	75.96%
Precept excluding Greenspace Manager	£663,743	£105.81	£37.25	54.33%
Precept excluding Asset TFR Ground Maint	£631,743	£100.71	£32.15	46.89%
Precept excluding Greenspace Manager and Asset TFR Ground Maint	£538,743	£85.88	£17.32	25.27%

7. **<u>Tree Maintenance</u>**
The 2026-27 budget was kept low following the agreement to use the Trees EMR to cover any work required. This EMR has now reduced and insufficient to support another year, so budget for 2027-27 established to cover costs of tree survey due and other work which the hot weather during summer 26 may have caused.

8. **<u>Playground Repairs & Renewals</u>**
The 2026-27 budget was set for maintenance, inspections and upkeep, with no funds raised for future replacements. Budget will be used this year as broken items need replacing. Budget for 2027-28 includes additional funds of £4500 per playground (three) for future replacement projects. This does not include any allowance for SHBC playgrounds (dealt with under separate budget line)

Action required
Councillors are asked to agree the level of funds to be raised in 2027-28 for future replacement projects & to place the funds into the Playground EMR.

9. **<u>Elections</u>**

Elections are due in 2027 and expected to cost approximately £22500 for Bagshot & Lightwater. The Budget for 2026-27 has allowed £15k for Elections for three villages to be moved into the Elections EMR for the purpose of the 2027 Election, and raise £11K in 2027-28 budget for the remaining requirement for the two villages.

Action required

Councillors are asked to agree the movement of the funds from 2026-27 budget to the Elections EMR, and to consider the budget required in 2027-28.

10. **<u>ICT Costs</u>**

Chairs requested consideration to purchase laptops for Councillors to replace the iPads. Along with known ICT regular costs, budget includes £8400 for 14 laptops (13 for Cllrs & one for staff).

Action required

Councillors are asked to consider the purchase of laptops and whether £600 per laptop is sufficient to cover the purchase and any set up costs.

11. **<u>Hook Mill Lane Depot Building Costs</u>**

Budget included for 2027-28 as sale has not been finalised to date, so provision made to cover costs if sale does not proceed.

12. **<u>Building Maintenance</u>**

The 2026-27 budget included £11k towards the Council Chamber renovation project and maintenance. No provision has been made for 2027-28 budget.

Action required

Consider transferring the £11k to the EMR for future use for the project at Year End

13. **Grants**

Initial budget was set at £5k per village (£10k total) but Cllr suggested that this was increased to £7.5k per village. This could be used to help more groups & causes in line with the Grant Policy, but Council may wish to retain the £5k level. Note: Bagshot Grants EMR balance is £6,451; Lightwater Grants EMR is NIL.

Additional Information

For the year 2026-27, it was agreed that the Council would run a deficit budget by using £37,933 from the General Reserve to support the Precept requirement.
The initial budget for 2027-28 does not consider use of the General reserve.
Also, at this stage, it does not consider the use or repurposing Earmarked Reserves.
The Earmarked Reserves status (at 14Sep) is also attached for reference.

WINDLESHAM PARISH COUNCIL - EMR STATUS AS AT 14SEP26

	Account	Opening balance	Transfers	Committed	Adj balance	Reason for commitments
	RESTRICTED					
315	Capital Receipts	1,300.00			1,300.00	
320	EMR-R School Lane Play Equipment	35,742.54			35,742.54	
321	EMR Windmill Field playground	-			0.00	
325	EMR-R Windlesham CIL	13,656.79	15,234.00	(13,656.79)	15,234.00	*13626.79 Traffic & Infrastructure project*
326	EMR-R Bagshot CIL	-	206,016.92	(160,000.00)	46,016.92	Traffic & infrastructure - £140,000; Bagshot Chapel - £20,000; Cemetery Drainage - If required
327	EMR-R Lightwater CIL	-	26,780.00		26,780.00	
330	EMR Repairs and Maintenance	35,997.38			35,997.38	
331	EMR War Memorials	16,875.64			16,875.64	
332	EMR Allotments	2,000.00			2,000.00	
335	EMR Cemeteries	-			0.00	
336	EMR Lightwater Cemetery maintenanc	63,704.92		(21,286.90)	42,418.02	Cemetery fencing - £18,300; Boundary Overlay £1650; CAR/26/28 - Memorial Testing at CEM £1186.90; LVC/24/71 - Legal Fees Hedge dispute £150
337	EMR Bagshot Cemetery maintenance	19,410.84		(19,410.84)	0.00	19410.84 Pathway
338	EMR Windlesham Cemetery maintenan	51,331.00		(27,444.90)	23,886.10	£15845 Drainage work; CAR/26/25 - £4770 Archaeological Services; Historical Memorials £5000 (C/25/148); CAR/26/28 - Memorial Test at CEM £1829.90
339	EMR Lightwater Cem Consultant	5,000.00			5,000.00	
340	EMR Lightwater Pavilion & Rec	122,602.74		(25,249.00)	97,353.74	Legal advice re: Pavilion/FIT - £14,999; Removal of dedication - £4,000; Land transfer - £1,500; Additional legal questions arising - £2,000 feasibility study £2750
345	EMR Bagshot Village	45,026.89	(23,062.00)	(9,452.70)	12,512.19	Pathway SLField £22000+ extra: Paid Jun26; £3447 for balance of pathway and drainage cemetery work; CAR/26/25 - £5410 Archaeological Services; CAR/26/28 - £595.70 Memorial Testing at Cem
346	EMR Bagshot grants	6,451.00			6,451.00	
350	EMR Lightwater Village	8,656.73	(1,920.53)	(6,736.20)	0.00	Rates for HML Tractor & St John sheds to be paid monthly. £319.53 paid in June; £317pm until Feb27; £987 Wayleave AED Cabinet ref CAR26/11. Volunteer planting £200 CAR/26/13 removed 30/07/26 CAR/26/33 & replaced with Mem Gardens Planting £200; C/26/37 approx £300-£360 for lamp column lighting. C/26/37 cost of xmas motif approx £500-£600; HML Legal costs C/26/44 £600 remainder of £2464.20 earmark
351	EMR Lightwater grants	-			0.00	
355	EMR Windlesham Village	15,989.15	(1,113.95)	(3,500.00)	11,375.20	£3,500 balance of £5,000 re: Planning consultant for Neighbourhood Plan,
356	EMR Windlesham grants	5,526.68	(1,500.00)		4,026.68	CAR/26/35 - £500 Darby & Joan; £1000 - Field of Rememb
357	EMR Windlesham Neighbour	5,000.00			5,000.00	
360	EMR Lightwater CIL MOVED TO 327	18,626.00	(18,626.00)		0.00	
365	EMR Elections	-			0.00	
370	EMR Council Office Repairs	1,500.00			1,500.00	
375	EMR Playarea Repairs &Renewals	44,250.00			44,250.00	C/26/71 - repairs - £6k from budget withexcess from EMR (figure unknown currently
377	EMR IT Equipment	517.01			517.01	
378	EMR Training	900.00			900.00	
380	EMR Bagshot CIL MOVED TO 326	206016.92	(206,016.92)		0.00	
390	EMR Civic Functions	1,018.87			1,018.87	
395	EMR Tree Works	38,508.49	(5,215.00)	(18,900.00)	14,393.49	£455 LW Cem; £720 PO 178; £100 PO 179; £1125 PO26/175 CAR/26/12;Bosman Drive Additonal Watering for the year- £1,500 ref: CAR/26/12; C/26/70 - Emergency tree work - up to £15000 (£11k for quotes - poss additional costs - leave £15k for now)
396	EMR Greenspace	16,285.00			16,285.00	
397	EMR Greenspace Procure Consultant	9,520.00			9,520.00	
399	EMR CGR costs	34,951.00		(550.00)	34,401.00	C/25/194 to cover initial legal advice on operational requirements of the disaggregation anticipated (£500) no limit agreed Inv is £550
400	EMR Asset Transfers	13,860.00			13,860.00	
	EMRs	840,225.59	(9,423.48)	(306,187.33)	524,614.78	
	Actual Bal	830,802.11				
	Restricted Reserves Actual	298,730.25				
	Unrestricted Reserves Ex Committed	532,071.86				

WINDLESHAM PARISH COUNCIL - DRAFT BUDGET CALCULATION FOR 2027-28

2027-28 Budget v3 08Sept 2026

Current precept (Band D)	£68.56
Council tax base 2027-28	6273.46
Council Tax base 2026-27 (Included Windlesham)	8439.80
£10K Approx	**2.3%**

FULL COUNCIL BUDGET & BREAKDOWN

COMMENTS

		BUDGET (Includes Windlesham) 2026-27	Top Level	BAGSHOT 300	LIGHTWATER 400	WINDLESHAM 500	TOTAL	*RPI at July 2026 is 3.2%. Calculations based on a prudent 3.5%* *3.50%*
	CEMETERY							
1000	Burial Fees	75,849		569	19,941		20,511	B & L achieved 122% 10Sep26 - YTD B= 126%; L= 50.4% so on track. Based on historical activity, budget increased by a token 3.5% based on current fee levels & activity.
	Income sub-total	75,849	0	569	19,941	0	20511	
4005	Ashes Internment	9,100		621	1,863		2,484	Provision for increase Internment numbers (one for Bagshot; 2 for Lightwater) and inflationary increase
4050	Rates	2,934		854	595		1,449	Cem Rates only. 26/27 Actual cost is B= £825; LW=575. Revaluation every 3 years took place Mch26 so only inflationary increases expected. Add inflation
4060	Maintenance - Cemetery (excluding Greenpace contract)	4,134		1,404	1,414		2,818	26/27 budget was set £1,000 misc expenditure per village; plus utilities plus Plaques(2x B; 6xLW) **2027/28** - Assume £1000 contingency for each Cem. Utilities - B Water @£20pm = £240; LW Utilities combined with Office. Plaques - B - assume 3 @£50 = £150; LW 8 @£50 = £400 plus inflation
4061	Cem maintenance - grounds	26,455				0	0	REMOVED. Budget line was for Windlesham Cem's separate grounds maintenance contract

4062	Cem maintenance - general	15,000					0	0	26/27 Budget line was for General Maintenance. Remove budget line (Use EMRs if needed) . Small contingency in budget line 4060
	Expenditure sub-total	57,623	0	0	2,879	3,872	0	6750.65	
	Net income/(expenditure)	***18,226***		***0***	***(2,309)***	***16,069***	***0***		
	HERITAGE				**305**	**405**	**505**		
4100	War Memorial	15,000			1,000	1,000		2,000	Work planned for 25/26 still outstanding. Quotes held for cost of works for three memorials £15710 (shortfall from War Mem EMR). Unused budget from 25/26 was placed to EMR pending work. If work not carried out 2026/27, underspend on this budget line to go to EMR to complete works in 27/28. Anticipated £1000 per annum thereafter for the two remaining villages.
4105	Bagshot Clock	2,000			1,000	0		1,000	Repair made Feb26 so in working order currently. **2027/28** - set budget amount as £1000 considering cost of repair in 25/26.
	Expenditure sub-total	17,000	0	0	2,000	1,000	0	3,000	
	GROUNDS MAINTENANCE			**210**	**310**	**410**	**510**		
4160	Greenspace Contingency	4,000		**2,000**				2,000	Retain at £1,000 per village
4165	Greenspace Contract (excluding any SHBC Asset transfers)	118,561		99,981				99,981	2025/26 - Includes Windlesham & a provisional uplift pending for renewal of contract. Overall contract was spilt by agreed percentages for the three villages. **2027/28** - Actual costs for Just B& LW (excluding LWRec) used in calculation is £5340 pm so £64080 + SHBC uplift for Feb/Mar£530 = £64610. Now need to consider Mem Garden £4032pa.(Added 3.5% inflation) This is bare minimum and no contingency. NOTE Greenspace Contract is going to tender and following the Procurement process. New contractor may mean higher fees to maintain the current level of service. Consider loss of Economies of Scale (won't be part of SHBC contract). Costs won't be known until later in year but Clerk advises, and generally thought, that costs will increase by at least 40% so this now added to budget. Still does not include contingency. NOTE - this budget line is just for the existing Greenspace managed by WPC, NOT any Asset transfer maintenance. Possible underspend in 26/27 for this line - consider using towards additional Greenspace costs for SHBC assets Greenspace, as partly factored in on this line initially in 2026/27

4166	**SHBC asset costs**	**0**		125,000				125,000	Provisional figure based on initial figures for taking on the assets & maintenance (includes Greenspace & Playgrounds). Procurement process being undertaken so costs won't be established until completion
4170	Environmental costs	10,000		2,000				2,000	SLF Pond, Bagshot. Preparation work ongoing before completion of full works. Likely to complete in Spring so in 2027/28. Prudent to move underspent budget in 2026/27 for this project to a Bagshot EMR pending work in early 27/28 (new EMR or Bagshot Village). Budget for 2027/28 for ongoing ad hoc maintenance of £2000
4185	Planting	6,184		4,360				4,360	2026/27 - budget included Windlesham. (36% of invoice) paid. **2027/28** -Bagshot & Lightwater only - add inflation/Econ of scale say 10% £4360
4190	Christmas Trees & Lights	20,468		14,342				14,342	Actual costs 2025/26 B £6227; L £7091; W £6335 = £19653.**2026/27** Bag & LW only & add 3.5% inflationary increase = £14342.
4195	Tree Maintenance/Surgery	1,000		25,000				25,000	26/27 - £1k budget with use of Trees EMR for agreed work.**2027/28** - Clerk advises Survey due. Bagshot & LW only, but Windlesham only has a minimal percentage of trees (approx 4%) in the combined Council so low impact on cost. EMR now significantly reduced so need to establish a higher budget -dry weather during summer 26 may have impact going forward. Provisional £20k for general maint plus £5k for survey.
4220	Playground Repairs & Renewals	8,607		19,924				19,924	Inspections Monthly & Annual plus ad hoc maintenance and repairs. 2026/27 - Chairs meeting agreed not to raise funds for future replacement playgrounds in 15 years through Precept (£5k per village). **2027/28** - Bagshot & LW only and add 3.5% Inflation. Clerk advises School Lane Field needs work & add £5k to budget (EMR for SLF Playground held). This budget line is just for the three existing playgrounds & NOT new SHBC Asset transfers. Budget includes Inspection & ad hoc minr maintenance; Cllrs agreed to add £4500 per playground to be allocated to Playground Reserve to build for future replacements. Asset TFR playgrounds costs included in Asset TFR budget line currently
4221	Playground r&r - SHBC assets	0		0				0	Inheriting playgrounds from SHBC Asset transfer so need to consider budget for this - Clerk advises that this falls in the "SHBC Assets" budget line 4166. Clerk advises these two playgrounds are new
	POSSIBLE Greenspace Manager costs			93,000				93,000	To consider additional costs of having a Greenspace Manager : Salary (+associated costs) Van Lease/Insurance/training. PROVISIONAL ESTIMATE ONLY Needs consideration by Personnel & Council and full assessment of duties/training/equipment. Impact may also save costs in other lines if work done "in house" but this benefit should be established.
	Expenditure sub-total	168,820		385,607	0	0	0	385,607	

	ALLOTMENTS		**215**	**315**	**415**			
1030	Allotment Fees	2,020	2,020				2,020	Current tenant shedule shows 41 full plots at £40 and 10 half plots at £25 - Assume no fee increase and full capacity. Assume the same provisionally.
	Income sub-total	2,020	2,020	0	0	0	2020	
4060	Maintenance	3,000	3,000				3,000	Note: EMR currently stands at £2k. 2026-27 Budget at £3k was to pay towards drainage works giving £5k available over the current year. 2027/28 - Drainage issues still present so will need attention. Consider moving unused budget to EMR for this project. Provisionally keep budget the same
4070	Allotment Refunds	100					0	Remove historic budget line not used/ no longer required
	Expenditure sub-total	3,100	3,000	0	0	0	3,000	
	STAFFING		**220**	**320**	**420**	**520**		
4300	Salaries	166,685	156,651				156,651	2025/26 - Included increase to cover workload agreed by Personnel Committee. **2027/28** - Figures provided by Clerk - included both NJC & performance related pay increases. £6k added to salary line to cover possible additional staff ad hoc hours / poss temp staff to facilitate Council restructure time implications. Budget lower than previous year as provision for additional staff member removed.
4340	LGPS	29,503	26,004				26,004	Employer pension contribution & directly related to Salaries
4345	HMRC Payroll	20,503	19,748				19,748	Employer NI & directly related to Salaries. (Five members of staff)
4350	Training	4,000	4,000				4,000	Includes training of £500 per staff member plus cost of two attendees @ SLCC conference £1500
	Expenditure sub-total	220,691	206,403	0	0	0	206,403	
	ADMINISTRATION		**225**	**325**	**425**	**525**		
1076	**Precept**	581,189	**0**	**0**	**0**	**0**	**0**	

1077	LCTS Grants	0	0	0	0			No grants anticipated
1800	Other income	0	0	0	0		0	No budget entered for other income (all is adhoc income)
1900	Interest Received	23,520	18,000	0	0		18,000	Reduction in interest earned due to removal Reserves held. Possible interest rate reductions. Provisional figure also allows for consideration of interest rates being lowered during the year.
1950	CIL Income	0	0	0	0		0	No budget entered for CIL income (all rec'd tfr to CIL EMR for use on restricted purposes)
	Income sub-total	604,709	18,000	0	0	0	18,000	

4380	Elections	15,000	11,000				11,000	2026/27 budget of £15k set for three villages (to go to EMR for Election due 2027.) Based on previous election costs, 2027 costs will be approx £22500 for 2 villages so use B & L portion of EMR and will need a further £11k for B & L.
4400	Legal/HR/Recruitment Costs	4,500	4,658				4,658	Essentially a provision for unforseen costs and any potential new staff recruitment fees. Does not include a budget if any redundancy costs are due. Includes a token Inflationary increase of 3.5%
4401	Legal Fees - SHBC Assets	55,340	5,000				5,000	Budget for 26/27 included provision for Legal Costs for TFR of Assets & Greenspace, believed to increase land by 60%. Ref to Clerk - In theory, there should be no legal costs for asset transfers in 2027/28 as the process should have completed by then. However, there could be some late fees outstanding so prudent to have a £5k budget for this. Fees are unknown at this stage, pending Procurement process completion. Underspend in 2026/27 will be needed for Greenspace contract in 27/27 as provision was made for it. At this stage, this is an estimate only.
4403	Consultant costs	10,000	5,000				5,000	Retain £5000 if Cllrs wish to seek specialist advice going forward.
4410	Cleaner	750	750				750	Cleaner not yet in place. Budget for ad hoc cleaning issues/equipment
4415	Insurance	5,500	6,500				6,500	In 3-year contract. Estimate £6500. Renewal is Sept to add Cyber Ins cover approx £420 so will exceed 26/27 budget- members should note that Insurance will need to be reviewed in March/April with new Council structure - W assets removed/SHBC asset tfr added if asset transfers taake place. Possible change in premium level after re-structure. Provisional estimate £6500

4420	Finance System	3,484		3,606				3,606	Rialtas system £3,480 for 26-27 for combined councils. Assume no change for B & L . Known costs have been used + provisional 3.5% inflation increase.
4425	External Finance Support	600		600				600	As per prior year budget - may require addition support with Council re-structure
4430	Licences & Subscriptions	8,565		8,384				8,384	SALC: known increase is £318.26. Already reach capped level which is now £2440. Removing Windlesham will not bring below cap. NALC - Just B & L will reduce the cost to around £900 (Based on 25/26 rate); SLCC £502 actual in 26/27, GDPR, ICCM, Info Commission Office,Payroll Manager, National Allotment Society; Council Hive; Purple Guide; Govt Assist was previously budgeted as £1100 but invoice for 26/27 actual is £200. Add inflation adjustment and a tolerance for unforseen additional subscriptions/cost increases). Camva & Survey Monkey moved to Comms 4640
4435	Office Expenses	3,500		3,500				3,500	Provisional budget to remain at current level for 27/28 (Stationery/Postage/trave to sites/Bank account fees etc)
4440	ICT Costs	6,823		14,908				14,908	Current : Microsoft licences/Co-Pilot/Antivirus; Website hosting ; FastHost ; Vision ICT; Govt domain name ; Support costs; Backup costs. 2027/28 - Adjust Microsoft 365 licences for down to 14 (Windlesham Cllrs); Move Vision ICT cost to Comms Line 4640. May need more support to facilitate changes for new Council structure so some back up costs included. Use 26/27 Budget - adding Adobe and reducing Vision ICT are same values. Chairs Budget Meeting want to include provision for 14 Laptops @£600 each as Cllr iPads deemed inadequate. worn out (14 @£600 laptops). May need more support costs to set up new equipment
4445	Audit	1,843		2,200				2,200	Internal Audit 1year contract @£80ph plus travel) - assume (6 hrs x £80 for for internal audits plus expenses, say £150 for two visits to office (rate charged previous year). External audit fees for smaller authorities are based on bands of annual income or expenditure, whichever is the higher. Income or Exp over £500k -£750k is £1365 so assume stay in this bracket for the audit for 26/27 YE paid in 27/28. Allows flexibility for any additional hours/assistance re Council structure changes
4455	Telecoms & Security	2,712		2,900				2,900	DRC line rental telephone and internet- £144pcm; 1p mobile - 6 x £10; Annual alarm service (Guardwell) - £240.00; Intruder alarm service (GD Fire) - £205; Alarm repairs - £100. DRC cost £172pm factored into last budget but cost is £144pm. 2027/28 need to include additional cost of phone for Clerk. Allows for general inflationary increase in costs & ad hoc costs.
4600	Annual Meeting & Civic Costs	900		1,500				1,500	Awards evening on same event as APM. Depends on which financial year they fall - had two in same financial year previously. Stationery, hall hire, printing, refreshments. Civic Event to host. Previous year supported by funds from EMR where needed.
4640	Communications	15,000		10,000				10,000	Budget has been underused in previous years but need to consider the level of Comms needed as Council restructures and to inform/publicise new set up when it has happened (2027/28). Election publications. Includes software subscriptions (Canva, Survey Monkey, Vision ICT Website hosting). (Provisional budget £10k after ref to Clerk & Comms Officer)

4950	Hall Hire	3,100	1,750				1,750	Based on 12 meetings per year and 24 planning meetings. Previous budget was based on Village committees but now Civic/Finance mettings instead so fewer meetings. Discussed with Clerk
	Expenditure sub-total	137,617	82,255	0	0	0	82,255	

COUNCILLORS

			230	330	430			
4500	Cllr Allowances, Training & Ex	32,603	27,600	0	0		27,600	Bagshot & Lightwater - 14 Councillors @£1900= £26600. Chair Allowance available est £1000
4350	Training	1,500	1,000	0	0		1,000	To cover training needs as required. (Same budget as 26/27 but fewer Councillors)
	Expenditure sub-total	34,103	28,600	0	0		28,600	

COUNCIL BUILDINGS

			235	335	435			
4525	Bagshot Chapel Building	280		340			340	Electricity - £20pcm; misc costs - £100. No budget built in for any extensive work consider using Village EMR if required.
4550	Office Building Costs	7,210	8,159				8,159	Rates 2026/27 is £4420pa; Water approx £55pm; Electricity - varies throughout year est £1800; Legionella testing £40: Fire extinguisher testing £275= £7255. Add inflation. Add £650 for ad hoc maintenance/repairs
4555	HMLD Building Costs	7,541			10,799		10,799	Rates for 2026/27 £6811, £1494 & £1362 for 3 buildings; electricity - £16pcm £192)based on current spend; alarm maint - £275; misc repair costs - £300. Add 3.5% inflation. Increase from last year is due to the additional rates for other buildings paid for from LW Reserves in 26/27 NOTE: this assumes HML has not been sold at budget setting or definite sale date established
4556	HMLD Building Sales Costs	0					0	Sales costs for disposal of HML. No budget set 2025/26 spend OR for the 2026/27 budget. Resolution made to pay sale costs from LW EMR. Assume this continues in 2027/28until sale is made OR set budget?
4060	Building Maintenance	14,250	5,000				5,000	2026/27 - Based on £11k towards the Council chamber refurbishment and £3250 Contingency for ad hoc repairs/maintenance- notes say to move this to EMR at YE if not used fort the LW Chamber refurbishment. **2027-28** - Contingency still advisable Provisionally £5000 after discussion with Clerk .

	Expenditure sub-total	29,281		13,159	340	10,799	0	24,298	
	GRANTS				**340**	**440**	**540**		
4650	Grants	15,000			7,500	7,500		15,000	It has been assumed that each council will want to be able to grant fund local groups.
	Expenditure sub-total	15,000	0	0	7,500	7,500	0	15,000	
	PROJECTS			**250**	**350**	**450**	**550**		
4915	Festive lights	0						0	Included in Christmas trees budget - same provider
4930	CIL expenditure	0		0	0	0		0	No budget in place but this allows expenditure to be recorded and a transfer from CIL EMR . The account should always be a net zero after transfers
4940	Village enhancements	5,000		0		5,000		5,000	Lightwater flags for Summer 2027 - will assess condition of 2026 flags & reuse if possible. Installation & removal costs would still be required
	Expenditure sub-total	5,000		0	0	5,000		5,000	
	PAVILION					**455**			
4055	Pavilion Utilities	276				360		360	Water - average £9pcm ; Electricity - average £20pcm. Add inflationary increase 3.5%
4905	LW Rec & Pavilion	32,000				37,000		37,000	2026/27 included £17k for Ground Maint line to separate LW Pav/Rec costs &£15k for general maint costs. **2027/28** - Ground Maint is undergoing Procurement process & likely to increase so increase by £5k to cover anticipated increase to retain current level of service). Retain £15k Gen Maint which includes the gym inspections.
	Expenditure sub-total	32,276		0	0	37,360	0	37,360	

DRAFT BUDGET v3 08Sep26

	FULL COUNCIL	TOP LEVEL	BAGSHOT	LIGHTWATER	WINDLESHAM	TOTAL
	Current year	Budget 27-28	Budget 27-28	Budget 27-28		
Total income	682,578	20,020	569	19,941		40,531
Total expenditure	720,511	719,024	12,719	65,531		797,274
Net income (expenditure)	(37,933)	(699,004)	(12,149)	(45,590)	0	(756,743)
					BAND D inc	

				Total	Total	
Band D (based on 26/27)	3,112	3,126	6,238	6,273	*JO's figure is 6273.46*

Provisional Precept Total	(756,743)
Per Band D Property	120.63

2026/27	*68.56*
2027/28 - 2026/27	*52.07*
2027/28 INCREASE %	*75.94%*

Item 10- Community Infrastructure Levy

Finance Meeting 29th September 2026

Community Infrastructure Levy is a charge that can be levied by local authorities on new development in their area. Surrey Heath Borough Council collects 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 30th September 2026. Having contacted SHBC on 7th September 2026, there are no CIL payments due to any village for the period between 1st April 26 and 30th September 2026. The next receipt, if appropriate, falls due in April 2027.

NOTE : Bagshot Village – Of the CIL monies, originally£22,000 had been earmarked for the pathway at School Lane Field. In May 2026, Minutes ref C/26/22, it was noted that there were additional costs to be paid, making the total £23,062, and that the whole costs should be paid from Bagshot Village EMR 345 rather than the CIL EMR. The adjustment is shown in the report below.

There is no other movement during this period.

September 2026

WINDLESHAM							
Planning refs/spend explanation	Receipts	Date Received	Expenditure	Minute Ref:	Date of Expenditure	Expiry Date	Balance
15/0754 and 15/0065	£2,292.00	01 October 2015	£2,213.17			01 October 2020	0.00
15/0216 and 15/0117	£20,531.25	01 April 2016	£20,531.25			01 April 2021	0.00
16/1114	£11,418.00	01 October 2017				01 October 2022	0.00
Windlesham Cemetery Hedges March 24 - £78.83 of a total £200			£200.00		26 March 2024		
3 x Cemetery Noticeboards (50% deposit)			£2,700.00		20 May 2024		
Broadway Road Lights			£7,500.00		10 September 2024		
Fences & posts - Bosman Dr			£200.00		16 June 2024		
Windlesham Cemetery mapping			£48.00		02 July 2024		
15/0118 and 16/1087	£9,754.08	01 October 2018				01 October 2023	0.00
3 x Cemetery Noticeboards (Final 50%)			£2,700.00				
Surrey CC: 18 x Speed Surveys in Windlesham			£2,880.00		01 June 2025		
Allotment purchase			£33,333.33		01 August 2025		
16/0031	£5,610.00	01 April 2019				01 April 2026	0.00
17/1132	£16,246.70	01 April 2020				01 April 2026	0.00
	3502.57						
20/0494/FFU Windlesham Garden Centre, London Road, Windlesham	2,292.00	01 October 2022				01 October 2027	0.00
Planning Ref 22/0587/FFU, Reef House, Snows Ride, Windlesham	21,628.00	01 April 2023				01 April 2028	3,709.79
Windmill Field playground			£17,259.06		01 July 2025		
23/0880/FFU - Wood Hall, Woodhall Lane, Sunningdale	9,947.00	01 October 2025				01 October 1930	9,947.00
19/0749/PMR = Windlesham House, Kennel Lane	15,234.00	01 April 2026				01 April 2031	15,234.00
Traffic & Infrastucture COMMITTED NOT YET SPENT			£13,656.79	Feb Full Council			
Totals:	**£118,455.60**		**£103,221.60**			**28,890.79**	**Unspent**
						£15,234.00	**Available CIL accounting for committed funds**

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 October 2021
17/0868	£16,671.75	01 October 2018	£16,671.40			£0.00	01 October 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				£0.00	01 October 2026
Lightwater Playground			£24,281.00	C/22/184d	Jun-23	£0.00	
23/0402/FFU - 36, Curly Hill Road, Lightwater	£18,626.00	01 October 2025				£18,626.00	01 October 2030
Paper adj to balance EMR value	£0.35	(March 26)					
24/0136/FFU - 99-101, Guildford Road, Lightwater	£8,154.00	01 April 2026				£8,154.00	01 April 2031
						£0.00	
Totals:	**£75,923.35**		**£49,143.35**			**£26,780.00**	**Unspent**
						£26,780.00	**Available CIL accounting for committed funds**

Bagshot							
Planning refs/spend explanation	**Receipts**	**Date Received**	**Expenditure**	**Minute Ref:**	**Date of Expenditure**	**Balance**	**Expiry Date**
17/0745	£29,574.06	01 April 2019				£0.00	01/04/2024
17/0475	£20,408.78	01 October 2019				£0.00	01/10/2024
17/0889 and 18/0667	£119,829.04	01 April 2021				£0.00	01/04/2026
18/0499	£7,475.00	01 October 2021				£0.00	01/10/2026
20/0012/FFU	£30,391.00	01 October 2021				£24,522.99	01/10/2026
21/1100/FFU Queen Anne House, Bridge Road, Bagshot	£18,698.54	01 October 2022				£18,698.54	01/10/2027
19/0235/FFU	£152,680.00	01 October 2023				£152,680.00	01/10/2028
21/1176/FFU	£10,115.39	23 May 2024				£10,115.39	23/05/2029
Grant to replace Allbrook and SLF Playgrounds			£70,413.22	C/21/103 & BVC/22/60	Jul 22 & April/June/Aug 23		

Freemantle Rd Playground			£13,500.00	BVC/23/16	Mar-24		
Allotment purchase - C/23/76		01 August 2025	£66,666.67	C/23/76-BVC	Aug-25		
Gomer Road playground			£15,000.00		May-25		
Gomer Road playground			£2,500.00		May-25		
Bagshot CC grant re: cricket nets (BVC/24/48) Total £5k			£5,000.00	BVC/24/48	Feb-25		
Bagshot CC grant re: cricket nets (BVC/25/27) Total £10k			£10,000.00	BVC/25/27	Nov-25		
SHBC Planning Fee - School Lane Field			£75.00		Feb-26		
School Lane Field Pathway			£22,000.00	Bagshot committee - Work starts May 2026			
School Lane Field Pathway			-£22,000.00	C/26/22 - Pathway cost + additional cost to pay from Bagshot Village EMR 345			
Traffic & Infrastucture COMMITTED NOT YET SPENT			£140,000.00	BVC/23/17 + Second decision Feb 24 £40k - Awaiting invoice from SCC			
Bagshot Chapel COMMITTED NOT YET SPENT			£20,000.00	NOV FULL COUNCIL BUDGET			
				Total Committed	**£160,000.00**		
Totals:	**£389,171.81**		**343,154.89**			**£206,016.92**	**UNSPENT**
						£46,016.92	**Available CIL accounting for committed funds**