



# Agenda for Extraordinary meeting of Finance Committee Tuesday 11<sup>th</sup> November 2025 – 4:00pm

This meeting will be held in  
The Community Room, Sunningdale Parish Council, Broomhall Lane SL5 0QS

## **Summoned to Attend:**

Cllr Pike, (Chair) Cllr Morgan and Cllr Newman

Members of the Public are welcome to attend the meeting.

Anyone wishing to address the committee are requested to register this by 10am on the day prior to the meeting.

## **FC 40 / 25 Attendance and apologies for absence**

To receive for approval any apologies for absence and if appropriate any requests to defer receiving an acceptance of office to a later meeting.

## **FC 41 / 25 Disclosable pecuniary interests and other registerable interests**

To receive from members any declarations of interests in relation to any items included on the agenda for this meeting required to be disclosed by the Localism Act 2011 and the Sunningdale members' Code of Conduct.

## **FC 42 / 25 Public Adjournment**

The meeting will be adjourned for a maximum of 15 minutes, 5 minutes per speaker, to allow members of the public to make representations, answer questions and give evidence in respect of the business on the agenda. Anyone wishing to address the council or ask questions is requested to inform the Clerk prior to attending the meeting, no later than 10am on the Monday proceeding the meeting. This session to be conducted in accordance with standing order 6e-h.

## **FC 43 / 25 Purpose of the Extraordinary Meeting**

To continue the process of setting the draft budget for the financial year 2026/27, in preparation for its presentation to Full Council on 18<sup>th</sup> November 2025.

**FC 44 / 25**

**Draft Budget for 2026/27**

**DECISION:**

To agree the draft budget for 2026/27 and put forward a proposal for the Full Council meeting on 18<sup>th</sup> November.

**FC 45 / 25**

**Date of the next meeting**

**TO NOTE:**

The next Finance Committee meeting will be held on Tuesday 9<sup>th</sup> December at 7.30pm.

A handwritten signature in dark ink, appearing to read 'N Hayes'.

Natalie Hayes, Clerk to the Council

3 November 2025

## Budget Assumptions 2026 / 2027

The following assumptions were resolved at the Finance Committee meeting 14 October under minutes item **FC xxx**

These are therefore proposed to the council for resolution.

In setting the budget for 2026/27, the council would be wise to view the next 3 years and set a range of budget assumptions which cover this period.

The base upon which any and all assumptions are made must reference the current economic climate.

### **Inflation statement**

Current Rate as notified by Bank of England on 4.11.25 is 3.8%

<https://www.bankofengland.co.uk/monetary-policy/inflation>

In August 2025, the Consumer Price Index (CPI) was 3.8%, the same as the previous month and the highest since January 2024, a significant increase from the 2% rate in January 2024 and the 3.3% in January 2025.

This is an incremental budget – that is based upon the budget set for 2025/26 with small variations where known (and set out in the Statement of Variation which will be circulated with this paper once the forecast has been completed) The assumptions used in bringing together the 2025/26 budget are appended to this paper for information.

Previous budgets have made generous provision for inflation and therefore it is not proposed to make any provision for inflation for 2026/27 save for provision of 3% for the 2026/27 pay award

1. The council should only look to levy costs of new services on the precept after consultation with residents which clearly detail the cost implications of any decision the residents take.
2. The council will work to increase the income generated from council assets, however keeping the community use as the top priority when setting charging schedules.
3. The council will review all income generating opportunities, and where possible bring these forwards.
4. The council will continually review the spending on non-essential / non-statutory activities to ensure residents' benefit is the best use of council funds, e.g., Bloom, Christmas, Library.
5. The council will review the previous policies set for reserving income generated by Council assets incomes to Ear Marked Reserves and other asset reserves.
6. The council will continue to support the maintenance and where appropriate the replacement of the recreation equipment at the park.
7. The council will apply a year-on-year uplift for the following:

External Contracts – 3.8% (Exceptions may be for Gas, Electricity and Fuel)

Remuneration – 3% (same as 2025/26)

8. The council will apply only necessary increases to the charging schedule for council services.
9. Events: The council will host a programme of events in the park which are put on by 3rd parties at minimal cost to the council. The council will also organise a Christmas Event with the continued budget provision of £10,000. The council will make a further provision of £10,000 for other events.
10. The council will continue to support the Bloom Project and will increase the budget in line with assumption 7.
11. Village Hall. The lease is expected to continue on the same term (full repairing and insuring) the council will build the existing EMR for the hall commensurate with the forecasted landlord liabilities for the building. (A full property survey will be undertaken during the lease negotiation period to determine the building status and requirements).
12. The council will always aim to present a balanced budget unless external budget pressures in these 3 years occur.
13. The CIL income included in the budget is based upon the CIL instalments due and does not include any other CIL contributions which have not yet been notified to the council.
14. The budget based upon these assumptions does not include any provision for reduction in service delivery from RBWM during 2025 2026.
15. The budget based upon these budget assumptions does not include any provision for changes in Government Legislation during 2026 27.
16. Citizen Advice East Berkshire Outreach - this will not be funded going forwards as this service has been stopped by CAEB.

That the contributions to and from earmarked reserves included in the budget will be the same as in previous years and are summarised in the following table:

<b>Contributions to Reserves</b>	<b>2025/26</b>	<b>2026/27</b>
Playground Equipment	£17,376	£17,376
New Van	£7,500	£7,500
Cemetery	£18,000	£18,000
Tennis	£11,045	£11,045
Village Hall	£7,500	£7,500
In Bloom	£800	£800
Allotments	£0	tbc
<b>Contributions from Reserves</b>		
Property Maintenance	£4,000	£4,000
<b>NET CONTRIBUTIONS</b>	<b>£58,221</b>	<b>£58,221</b>

### **Risks and Sensitivities**

Inflation may exceed forecast, impacting staffing and contract costs.

Unexpected maintenance or capital costs could affect reserves.

CIL receipts may vary depending on development timelines.

**CIL Strategy**

A CIL spending strategy will be developed in Q1 2026 to align with emerging community priorities and infrastructure needs.

**Glossary**

**EMR** = Earmarked reserves (funds set aside for specific purpose or future projects)

**CIL** = Community Infrastructure Levy

**CPI** = Consumer price index (measures average change in time in the prices paid by consumers for goods and services)

[UK CPI Trends \(Jan 2024 – Aug 2025\)](#)

The following table shows the Consumer Price Index (CPI) trends in the UK from January 2024 to August 2025. This data provides context for inflation-related assumptions in the 2026/27 budget.

Month	CPI (%)
January 2024	2.0
January 2025	3.3
August 2025	3.8
September 2025	3.8

## Appendix A: Summary of 2025 / 2026 Budget Assumptions

The following assumptions are drafted by the Locum Clerk in her role as RFO for the Finance Committee to consider and prepare recommendations to Full Council

1. This is an incremental budget – that is, it is based upon the budget set for 2024/25 with small variations where known (and set out in the Statement of Variation circulated with this paper). The assumptions used in bringing together the 2024/25 budget are appended to this paper for information.
2. Inflation is lower than previous years. The Consumer Prices Index (CPI) rose by 2.3% in the 12 months to October 2024, up from 1.7% in September.
3. Previous budgets have made generous provision for inflation and therefore it is not proposed to make any provision for inflation for 2025/26 save for a provision of 3% for the 2025/26 pay award (at a cost of £5,680 to be included in the budget as a separate contingency to be allocated when the pay award is settled).
4. The Government's changes to Employers' National Insurance Contributions (ERNIC) are inflationary and a further £4,677 is provided for these additional costs
5. That the contributions to and from earmarked reserves included in the budget will be (mostly) the same as in previous years and are summarised in the following table:

<b>Contributions to Reserves</b>	<b>2024/25</b>	<b>2025/26</b>
Playground Equipment	£27,645	£17,376
New Van	£7,500	£7,500
Cemetery	£18,000	£18,000
Tennis	£11,045	£11,045
Village Hall	£7,500	£7,500
In Bloom	£800	£800
<b>Contributions from Reserves</b>		
Property Maintenance	£4,000	£4,000
<b>NET CONTRIBUTIONS</b>	<b>£68,490</b>	<b>£58,221</b>

## Appendix B: Summary of 2024/2025 Budget Assumptions

### Budget Assumptions 2024 2025

The following assumptions were resolved at the Finance Committee meeting 14 November under minutes item FC 38 / 23.

These are therefore proposed to the council for resolution.

In setting the budget for 2024 2025, the council would be wise to view the next 3 years and set a range of budget assumptions which cover this period.

The base upon which any and all assumptions are made must reference the current economic climate.

- Inflation - Current Rate as notified by Bank of England on 6.10.2023 is 6.7% (<https://www.bankofengland.co.uk/monetary-policy-report/2023/august-2023>) with a target of 5% end of 2023 and 2% by the beginning of 2025. This committee therefore recommends an inflation rate for the budget period of 4%.
  - Cost impacts to residents are significant with utilities, food, and fuel prices still highly unstable and notes the inflation rate for the Retail Price Index (RPI) in the United Kingdom was 9.1 percent in August 2023, a slight increase on the previous month when it was nine percent. (28 Sept 2023)
- 1) To mitigate the effects of inflation on residents, the council should endeavour to limit precept increases for 'business as usual' to 5% year on year in 20 24 2025, 2025 2026 and 2026 2027 OR until inflation returns to the Bank of England target level of 2%.
  - 2) The council should only look to levy additional service costs on the precept after consultation with residents which clearly detail the cost implications of any decision the residents take.
  - 3) The council will work to increase the income generated from council assets, however keeping the community use as the top priority when setting charging schedules.
  - 4) The council will review all income generating opportunities, and where possible bring these forwards in the timeline.
  - 5) The council will continually review the spending on non-essential / non-statutory activities to ensure residents' benefit is the best use of council funds, e.g., Bloom, Christmas, Library.
  - 6) The council will review the previous policies set for reserving income generated by Council assets incomes to Ear Marked Reserves and other asset reserves.

- 7) The council will continue to support the maintenance and where appropriate the replacement of the recreation equipment at the park.
- 8) The council will start a reserve the council van and grounds equipment replacement.
- 9) The council will apply a year-on-year uplift for the following:
  - External Contracts - 8% (Exceptions may be for Gas, Electricity and Fuel)
  - Remuneration – 5%
- 10) The council will apply only necessary increases to the charging schedule for council services.
- 11) Events: The council will host a programme of events in the park which are put on by 3rd parties at minimal cost to the council. The council will also organise a Christmas Event with an increase in budget of 8% to £10,000. The council will make a further provision of £10,000 for other events.
- 12) The council will continue to support the Bloom Project and will increase the budget in line with assumption 9.
- 13) The council projects for 2024 2025 as defined in the Business Plan are included and allocation of budget has included project management charge where appropriate.
- 14) The council will fund the pop-up library staffing provision to £12,500 per annum
- 15) Village Hall.
  - New trustees will be managing the Village Hall Charity, and the council will not provide any service to the charity post 1 April 2024.
  - The lease will be renegotiated in 2024. Assuming the provisions of the lease remain the same (full repairing and insuring) the council will build the existing EMR for the hall commensurate with the forecasted landlord liabilities for the building. (A full property survey will be undertaken during the lease negotiation period to determine the building status and requirements).
- 16) The council will always aim to present a balanced budget unless external budget pressures in these 3 years occur.
- 17) The CIL income included in the budget is based upon the CIL instalments due from Sunningdale Park and does not include any other CIL contributions which have not yet been notified to the council.
- 18) The budget based upon these assumptions does not include any provision for reduction in service delivery from RBWM during 2024 2025.



19) The budget based upon these budget assumptions does not include any provision for changes in Government Legislation during 2023/24.



## Detailed Income &amp; Expenditure by Budget Heading 05/11/2025

Month No: 7

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>101 Administration</b>								
1099 Sundry Income	8	1,676	0	(1,676)			0.0%	
1176 Precept	234,042	260,811	260,811	0			100.0%	
1190 Interest Received	58,606	23,718	50,000	26,282			47.4%	
<b>Administration :- Income</b>	<b>292,656</b>	<b>286,205</b>	<b>310,811</b>	<b>24,606</b>			<b>92.1%</b>	<b>0</b>
4001 Salaries and Wages	145,503	91,294	185,530	94,236		94,236	49.2%	
4002 Contingency for Cost of Living	0	0	5,680	5,680		5,680	0.0%	
4006 Agency Staff	58,178	15,205	0	(15,205)		(15,205)	0.0%	
4008 Training	6,380	1,070	3,000	1,930		1,930	35.7%	
4009 Travel	114	46	250	204		204	18.6%	
4010 Misc Staff Costs	152	95	100	5		5	95.4%	
4020 Miscellaneous Expenses	317	82	300	218		218	27.3%	
4021 Telephone VOIP and Broadband	4,788	2,586	3,780	1,194		1,194	68.4%	
4022 Postage	100	0	100	100		100	0.0%	
4023 Printing, Stationery & Ref Bks	1,289	794	1,300	506		506	61.1%	
4024 IT Costs & Support	6,110	5,078	6,000	922		922	84.6%	
4025 Insurance	2,368	2,517	2,500	(17)		(17)	100.7%	
4026 Subscriptions	2,828	1,687	3,500	1,813		1,813	48.2%	
4030 Recruitment Advertising	422	0	0	0		0	0.0%	
4031 Advertising	0	0	100	100		100	0.0%	
4043 Equipment Maintenance	0	159	0	(159)		(159)	0.0%	
4045 Equipment & Small Tools	219	0	0	0		0	0.0%	
4050 Bank Charges	402	163	700	537		537	23.3%	
4061 Audit Fees (External)	1,365	1,365	0	(1,365)		(1,365)	0.0%	
4062 Audit Fees (Internal)	763	510	850	340		340	60.0%	
4063 Accountancy Support	3,724	3,540	4,000	460		460	88.5%	
4064 Legal and Professional Fees	5,662	880	2,250	1,370		1,370	39.1%	
4065 Other Professional Fees	415	0	0	0		0	0.0%	
4701 Grants	3,500	0	5,000	5,000		5,000	0.0%	
<b>Administration :- Indirect Expenditure</b>	<b>244,598</b>	<b>127,072</b>	<b>224,940</b>	<b>97,868</b>	<b>0</b>	<b>97,868</b>	<b>56.5%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>48,058</b>	<b>159,133</b>	<b>85,871</b>	<b>(73,262)</b>				
<b>102 Democratic Process</b>								
4008 Training	0	35	1,000	965		965	3.5%	
4020 Miscellaneous Expenses	0	198	0	(198)		(198)	0.0%	
4022 Postage	75	0	0	0		0	0.0%	
4023 Printing, Stationery & Ref Bks	1,279	0	0	0		0	0.0%	
4024 IT Costs & Support	2,818	878	2,500	1,622		1,622	35.1%	
4031 Advertising	0	53	0	(53)		(53)	0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 05/11/2025

Month No: 7

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4033 Parish Newsletter	1,674	554	1,750	1,196		1,196	31.7%	
4034 Parish Website	636	0	850	850		850	0.0%	
4043 Equipment Maintenance	110	0	0	0		0	0.0%	
4201 Chairmans Activities	0	0	500	500		500	0.0%	
4202 Annual Parish Meeting	122	75	250	175		175	30.0%	
4211 Election Expenses	9,827	0	4,000	4,000		4,000	0.0%	
4231 Community Action	100	192	1,200	1,008		1,008	16.0%	
4701 Grants	200	0	0	0		0	0.0%	
Democratic Process :- Indirect Expenditure	<b>16,840</b>	<b>1,984</b>	<b>12,050</b>	<b>10,066</b>	<b>0</b>	<b>10,066</b>	<b>16.5%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(16,840)</b>	<b>(1,984)</b>	<b>(12,050)</b>	<b>(10,066)</b>				
<u>202 Recreation Ground</u>								
1011 Rent Received Field	0	72	0	(72)			0.0%	
1020 Letting Income	521	0	1,000	1,000			0.0%	
Recreation Ground :- Income	<b>521</b>	<b>72</b>	<b>1,000</b>	<b>928</b>			<b>7.2%</b>	<b>0</b>
4003 Casual Labour	90	0	0	0		0	0.0%	
4007 Health & Safety	369	562	1,120	558		558	50.2%	
4012 Water Rates	1,393	464	3,500	3,036		3,036	13.3%	
4014 Electricity & Gas	0	979	0	(979)		(979)	0.0%	
4015 Waste Services	386	0	0	0		0	0.0%	
4025 Insurance	480	0	0	0		0	0.0%	
4038 Tree maintenance	0	840	1,080	240		240	77.8%	
4040 Dog Bin Emptying	4,288	2,615	4,280	1,665		1,665	61.1%	
4041 Property Maintenance	6	0	0	0		0	0.0%	
4042 Grounds Maintenance	580	872	3,630	2,758		2,758	24.0%	
4043 Equipment Maintenance	4,318	3,129	6,650	3,521		3,521	47.1%	
4044 Equipment Hire	248	0	610	610		610	0.0%	
4045 Equipment & Small Tools	670	252	760	508		508	33.2%	
4046 Vehicle Repairs/Mtce	19	0	500	500		500	0.0%	
4047 Vehicle Tax/Insurance	176	181	860	679		679	21.1%	
4048 Vehicle Fuel & Oil	330	190	750	560		560	25.4%	
4049 Other Fuel & Oil	310	239	960	721		721	24.9%	
Recreation Ground :- Indirect Expenditure	<b>13,663</b>	<b>10,323</b>	<b>24,700</b>	<b>14,377</b>	<b>0</b>	<b>14,377</b>	<b>41.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(13,143)</b>	<b>(10,251)</b>	<b>(23,700)</b>	<b>(13,449)</b>				
6001 less Transfer to EMR	35,145	0	0	0				
<b>Movement to/(from) Gen Reserve</b>	<b>(48,288)</b>	<b>(10,251)</b>	<b>(23,700)</b>	<b>(13,449)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 05/11/2025

## Month No: 7

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>203 Cemetery</b>								
1031 Cemetery Income	26,065	11,344	21,700	10,356			52.3%	
1032 Headstones	4,120	2,240	2,500	260			89.6%	
1033 Grant of Rights	21,175	6,755	21,800	15,045			31.0%	
Cemetery :- Income	<b>51,360</b>	<b>20,339</b>	<b>46,000</b>	<b>25,661</b>			<b>44.2%</b>	<b>0</b>
4012 Water Rates	(29)	77	220	143		143	35.0%	
4022 Postage	6	0	0	0		0	0.0%	
4037 Grave Services	7,700	4,311	8,260	3,949		3,949	52.2%	
4038 Tree maintenance	0	0	360	360		360	0.0%	
4042 Grounds Maintenance	1,073	2,640	1,000	(1,640)		(1,640)	264.0%	
Cemetery :- Indirect Expenditure	<b>8,750</b>	<b>7,028</b>	<b>9,840</b>	<b>2,812</b>	<b>0</b>	<b>2,812</b>	<b>71.4%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>42,610</b>	<b>13,311</b>	<b>36,160</b>	<b>22,849</b>				
6001 less Transfer to EMR	18,000	0	0	0				
<b>Movement to/(from) Gen Reserve</b>	<b>24,610</b>	<b>13,311</b>	<b>36,160</b>	<b>22,849</b>				
<b>204 Allotments</b>								
1010 Rent Received	1,588	448	2,070	1,623			21.6%	
Allotments :- Income	<b>1,588</b>	<b>448</b>	<b>2,070</b>	<b>1,623</b>			<b>21.6%</b>	<b>0</b>
4009 Travel	3	0	0	0		0	0.0%	
4012 Water Rates	311	765	650	(115)		(115)	117.7%	
4020 Miscellaneous Expenses	178	9,499	180	(9,319)		(9,319)	5277.2%	
4038 Tree maintenance	0	215	1,500	1,285		1,285	14.3%	
4042 Grounds Maintenance	386	478	1,000	522		522	47.8%	
4043 Equipment Maintenance	216	0	0	0		0	0.0%	
4302 Other Events	150	0	0	0		0	0.0%	
Allotments :- Indirect Expenditure	<b>1,245</b>	<b>10,957</b>	<b>3,330</b>	<b>(7,627)</b>	<b>0</b>	<b>(7,627)</b>	<b>329.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>343</b>	<b>(10,510)</b>	<b>(1,260)</b>	<b>9,250</b>				
<b>205 Tennis</b>								
1012 Electricity income	770	45	500	455			9.0%	
1021 Tennis Court Season Ticket	11,929	8,507	14,560	6,053			58.4%	
1022 Tennis Court P&P	4,880	4,264	2,850	(1,414)			149.6%	
1023 Tennis Court Coaching	18,605	6,798	12,000	5,202			56.6%	
1024 Tennis Box League	62	75	90	15			83.5%	
1099 Sundry Income	0	11,006	0	(11,006)			0.0%	
Tennis :- Income	<b>36,245</b>	<b>30,694</b>	<b>30,000</b>	<b>(694)</b>			<b>102.3%</b>	<b>0</b>

## Detailed Income &amp; Expenditure by Budget Heading 05/11/2025

Month No: 7

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4014 Electricity & Gas	1,073	322	870	548		548	37.0%	
4020 Miscellaneous Expenses	0	1,550	0	(1,550)		(1,550)	0.0%	
4022 Postage	85	0	190	190		190	0.0%	
4023 Printing, Stationery & Ref Bks	590	0	600	600		600	0.0%	
4026 Subscriptions	210	0	440	440		440	0.0%	
4043 Equipment Maintenance	2,596	2,324	3,000	676		676	77.5%	
4045 Equipment & Small Tools	90	3,761	0	(3,761)		(3,761)	0.0%	3,761
Tennis :- Indirect Expenditure	<b>4,645</b>	<b>7,957</b>	<b>5,100</b>	<b>(2,857)</b>	<b>0</b>	<b>(2,857)</b>	<b>156.0%</b>	<b>3,761</b>
<b>Net Income over Expenditure</b>	<b>31,601</b>	<b>22,737</b>	<b>24,900</b>	<b>2,163</b>				
6000 plus Transfer from EMR	0	3,761	0	(3,761)				
6001 less Transfer to EMR	11,045	0	0	0				
<b>Movement to/(from) Gen Reserve</b>	<b>20,556</b>	<b>26,498</b>	<b>24,900</b>	<b>(1,598)</b>				
<b>206 Pavilion Toilets</b>								
4003 Casual Labour	90	420	0	(420)		(420)	0.0%	
4016 Cleaning Costs	398	0	1,450	1,450		1,450	0.0%	
4017 Cleaning Supplies	1,249	1,026	1,300	274		274	78.9%	
4041 Property Maintenance	40	0	0	0		0	0.0%	
4043 Equipment Maintenance	744	0	0	0		0	0.0%	
Pavilion Toilets :- Indirect Expenditure	<b>2,520</b>	<b>1,446</b>	<b>2,750</b>	<b>1,304</b>	<b>0</b>	<b>1,304</b>	<b>52.6%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(2,520)</b>	<b>(1,446)</b>	<b>(2,750)</b>	<b>(1,304)</b>				
<b>207 Facilities</b>								
1012 Electricity income	3,229	1,826	2,500	674			73.1%	
1013 Rent Received Chalet	2,200	1,200	2,400	1,200			50.0%	
1014 Rent Received Flat	15,300	7,650	15,500	7,850			49.4%	
1016 Waste Income	722	627	750	123			83.5%	
1017 Trading pitch (car park)	1,850	920	2,400	1,480			38.3%	
1020 Letting Income	10,686	2,701	11,500	8,800			23.5%	
1099 Sundry Income	0	392	0	(392)			0.0%	
Facilities :- Income	<b>33,986</b>	<b>15,315</b>	<b>35,050</b>	<b>19,735</b>			<b>43.7%</b>	<b>0</b>
4003 Casual Labour	420	0	0	0		0	0.0%	
4007 Health & Safety	64	60	480	420		420	12.5%	
4012 Water Rates	0	305	0	(305)		(305)	0.0%	
4014 Electricity & Gas	5,358	2,058	7,870	5,812		5,812	26.2%	
4015 Waste Services	1,748	963	760	(203)		(203)	126.7%	
4017 Cleaning Supplies	39	65	0	(65)		(65)	0.0%	
4020 Miscellaneous Expenses	58	0	0	0		0	0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 05/11/2025

Month No: 7

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4041 Property Maintenance	2,554	3,368	4,000	632		632	84.2%	
4043 Equipment Maintenance	470	2,246	0	(2,246)		(2,246)	0.0%	
4045 Equipment & Small Tools	342	514	0	(514)		(514)	0.0%	
4046 Vehicle Repairs/Mtce	411	0	0	0		0	0.0%	
4047 Vehicle Tax/Insurance	176	0	0	0		0	0.0%	
4048 Vehicle Fuel & Oil	72	0	0	0		0	0.0%	
Facilities :- Indirect Expenditure	<b>11,711</b>	<b>9,579</b>	<b>13,110</b>	<b>3,531</b>	<b>0</b>	<b>3,531</b>	<b>73.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>22,275</b>	<b>5,736</b>	<b>21,940</b>	<b>16,204</b>				
6000 plus Transfer from EMR	4,000	0	0	0				
<b>Movement to/(from) Gen Reserve</b>	<b>26,275</b>	<b>5,736</b>	<b>21,940</b>	<b>16,204</b>				
<b>208 Heritage Assets</b>								
4041 Property Maintenance	90	0	0	0		0	0.0%	
4042 Grounds Maintenance	5,645	3,413	10,280	6,868		6,868	33.2%	
4043 Equipment Maintenance	11	0	0	0		0	0.0%	
4221 Village Clocks	254	0	300	300		300	0.0%	
Heritage Assets :- Indirect Expenditure	<b>6,000</b>	<b>3,413</b>	<b>10,580</b>	<b>7,168</b>	<b>0</b>	<b>7,168</b>	<b>32.3%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(6,000)</b>	<b>(3,413)</b>	<b>(10,580)</b>	<b>(7,168)</b>				
<b>301 Village Hall</b>								
4041 Property Maintenance	1,036	0	0	0		0	0.0%	
4065 Other Professional Fees	975	0	0	0		0	0.0%	
Village Hall :- Indirect Expenditure	<b>2,011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Net Expenditure</b>	<b>(2,011)</b>	<b>0</b>	<b>0</b>	<b>0</b>				
6000 plus Transfer from EMR	1,036	0	0	0				
6001 less Transfer to EMR	7,500	0	0	0				
<b>Movement to/(from) Gen Reserve</b>	<b>(8,475)</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>302 Library</b>								
4070 Service Charge RBWM Library	11,500	11,500	12,000	500		500	95.8%	
Library :- Indirect Expenditure	<b>11,500</b>	<b>11,500</b>	<b>12,000</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>95.8%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(11,500)</b>	<b>(11,500)</b>	<b>(12,000)</b>	<b>(500)</b>				
<b>303 Borough in Bloom</b>								
1040 Sponsorship Income	4,565	2,102	7,260	5,158			29.0%	
Borough in Bloom :- Income	<b>4,565</b>	<b>2,102</b>	<b>7,260</b>	<b>5,158</b>			<b>29.0%</b>	<b>0</b>

## Detailed Income &amp; Expenditure by Budget Heading 05/11/2025

Month No: 7

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4039 In Bloom Expenses	10,888	7,064	11,500	4,436		4,436	61.4%	
Borough in Bloom :- Indirect Expenditure	<b>10,888</b>	<b>7,064</b>	<b>11,500</b>	<b>4,436</b>	<b>0</b>	<b>4,436</b>	<b>61.4%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(6,323)</b>	<b>(4,962)</b>	<b>(4,240)</b>	<b>722</b>				
6001 less Transfer to EMR	800	0	0	0				
<b>Movement to/(from) Gen Reserve</b>	<b>(7,123)</b>	<b>(4,962)</b>	<b>(4,240)</b>	<b>722</b>				
<u>304 Christmas</u>								
1040 Sponsorship Income	50	0	0	0			0.0%	
1099 Sundry Income	105	0	0	0			0.0%	
Christmas :- Income	<b>155</b>	<b>0</b>	<b>0</b>	<b>0</b>				<b>0</b>
4031 Advertising	0	175	0	(175)		(175)	0.0%	
4045 Equipment & Small Tools	45	0	0	0		0	0.0%	
4301 Christmas Event	10,135	918	10,000	9,082		9,082	9.2%	
Christmas :- Indirect Expenditure	<b>10,180</b>	<b>1,093</b>	<b>10,000</b>	<b>8,907</b>	<b>0</b>	<b>8,907</b>	<b>10.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(10,025)</b>	<b>(1,093)</b>	<b>(10,000)</b>	<b>(8,907)</b>				
<u>305 S137</u>								
4003 Casual Labour	0	677	0	(677)		(677)	0.0%	
4301 Christmas Event	0	145	0	(145)		(145)	0.0%	
4302 Other Events	3,183	3,721	10,000	6,279		6,279	37.2%	
S137 :- Indirect Expenditure	<b>3,183</b>	<b>4,543</b>	<b>10,000</b>	<b>5,457</b>	<b>0</b>	<b>5,457</b>	<b>45.4%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(3,183)</b>	<b>(4,543)</b>	<b>(10,000)</b>	<b>(5,457)</b>				
<u>308 CA Outreach Project</u>								
4071 Service Charge CA Outreach	7,733	0	8,470	8,470		8,470	0.0%	
CA Outreach Project :- Indirect Expenditure	<b>7,733</b>	<b>0</b>	<b>8,470</b>	<b>8,470</b>	<b>0</b>	<b>8,470</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(7,733)</b>	<b>0</b>	<b>(8,470)</b>	<b>(8,470)</b>				
6000 plus Transfer from EMR	7,733	0	0	0				
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>0</b>	<b>(8,470)</b>	<b>(8,470)</b>				
<u>309 Woodland</u>								
4015 Waste Services	0	0	600	600		600	0.0%	
4042 Grounds Maintenance	2,005	0	2,000	2,000		2,000	0.0%	
4043 Equipment Maintenance	0	0	2,000	2,000		2,000	0.0%	
Woodland :- Indirect Expenditure	<b>2,005</b>	<b>0</b>	<b>4,600</b>	<b>4,600</b>	<b>0</b>	<b>4,600</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(2,005)</b>	<b>0</b>	<b>(4,600)</b>	<b>(4,600)</b>				



## Detailed Income &amp; Expenditure by Budget Heading 05/11/2025

Month No: 7

## Cost Centre Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>901</u>	<u>Parish Projects</u>								
1174	CIL Grant	312,170	465,881	0	(465,881)			0.0%	465,881
	Parish Projects :- Income	<b>312,170</b>	<b>465,881</b>	<b>0</b>	<b>(465,881)</b>				<b>465,881</b>
4020	Miscellaneous Expenses	356	0	0	0		0	0.0%	
4701	Grants	4,158	0	0	0		0	0.0%	
4903	LCWIP Project	50,344	0	0	0		0	0.0%	
4904	Capital Works Recreation G	124,762	37,173	0	(37,173)		(37,173)	0.0%	
4905	CP	250	0	5,000	5,000		5,000	0.0%	
4908	Revenue Projects	500	0	5,000	5,000		5,000	0.0%	
4911	Woodland Walk Project	19,336	0	0	0		0	0.0%	
4918	Childrens Book Exchange	6,513	90	0	(90)		(90)	0.0%	90
	Parish Projects :- Indirect Expenditure	<b>206,220</b>	<b>37,263</b>	<b>10,000</b>	<b>(27,263)</b>	<b>0</b>	<b>(27,263)</b>	<b>372.6%</b>	<b>90</b>
	<b>Net Income over Expenditure</b>	<b>105,950</b>	<b>428,618</b>	<b>(10,000)</b>	<b>(438,618)</b>				
6000	plus Transfer from EMR	185,778	90	0	(90)				
6001	less Transfer to EMR	312,170	465,881	0	(465,881)				
	<b>Movement to/(from) Gen Reserve</b>	<b>(20,442)</b>	<b>(37,173)</b>	<b>(10,000)</b>	<b>27,173</b>				
<u>902</u>	<u>More Parish Projects</u>								
4919	Traders	0	0	1,000	1,000		1,000	0.0%	
	More Parish Projects :- Indirect Expenditure	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0.0%</b>	<b>0</b>
	<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>(1,000)</b>	<b>(1,000)</b>				
	Grand Totals:- Income	<b>733,246</b>	<b>821,055</b>	<b>432,191</b>	<b>(388,864)</b>			<b>190.0%</b>	
	Expenditure	<b>563,691</b>	<b>241,221</b>	<b>373,970</b>	<b>132,749</b>	<b>0</b>	<b>132,749</b>	<b>64.5%</b>	
	<b>Net Income over Expenditure</b>	<b>169,554</b>	<b>579,834</b>	<b>58,221</b>	<b>(521,613)</b>				
	plus Transfer from EMR	<b>198,546</b>	<b>3,851</b>	<b>0</b>	<b>(3,851)</b>				
	less Transfer to EMR	<b>384,660</b>	<b>465,881</b>	<b>0</b>	<b>(465,881)</b>				
	<b>Movement to/(from) Gen Reserve</b>	<b>(16,560)</b>	<b>117,804</b>	<b>58,221</b>	<b>(59,583)</b>				

Kiln Lane Cemetery Price Comparisons October 2025

	Sunningdale	Windlesham	S'dale Vs Win	Ascot	S'dale Vs Asct	Runnymede	S'dale Vs Run	RBWM	S'dale Vs RBWM	Proposed S'Dale 26/27
	Resident Fee	Resident Fee	Diff	Resident Fee	Diff	Resident Fee	Diff	Resident Fee	Diff	Resident Fee
Purchase of Exclusive Right of Burial	£600	£1,075	£475	£800	£200	£1,937	£1,337	£1,050	£450	£800
Purchase of Exclusive Right of Burial - Single depth 9' x 4'										
Purchase of Exclusive Right of Burial - Double depth 9' x 8'	£950	£1,075	£125	£800	-£150	£3,323	£2,373	£1,050	£100	£1,000
Purchase of Exclusive Right of Burial - Child Grave 4'6" x 4'	£0	£0	£0	£0	£0	£0	£0	£0	£0	
Purchase of Exclusive Right of Burial - Ashes single depth 2' x 2'	£200	£538	£338	£400	£200	£666	£466	£525	£325	£300
Purchase of Exclusive Right of Burial - Ashes double depth 2' x 4'	£375	£538	£163	£400	£25	£903	£528	£525	£150	£400
Interments										
Interment - Adult (Including Grave Services)	Resident Fee £925	Resident Fee £1,314	£389	Resident Fee £200		Resident Fee £1,500	£575	Resident Fee £2,050	£1,125	Resident Fee £1,000
Interment - 16 years and under (Grave Services only )	£58	£0	-£58	£1		Not Listed		£0	-£58	£0
Interment of Ashes - (Including Grave Services)	£475	£338	-£137	£100		£327	-£148	£615	£140	£475
Headstones										
Headstone 2' x 3' (For Burial)	Resident Fee £120	Resident Fee £302	£182	Resident Fee £100	-£20	Resident Fee £268	£148	Resident Fee £160	£40	£135
Headstone/Tablet/Book 2' x 2' (For Cremation)	£60	Not Listed		£100	£40	£200	£140	Not Listed		£70
Renovation/Replacement of Headstone or Memorial	£60	Not Listed		£60	£0	Not Listed		Not Listed		£70
Additional Inscription on a Memorial	£40	£151	£111	£40	£0	£124	£84	£90	£50	£50
Other										
Search of Parish records to confirm ownership	Resident Fee £30	Resident Fee £30	£0	Resident Fee £50	£20	Resident Fee £123	£93	Resident Fee Not Listed		£30
*Additional larger coffin/casket fee	£100	Not Listed		Not Listed		£75	-£25	Not Listed		£100
Transfer of Exclusive Right of Burial	£50	£182	£132	£50	£0	£123	£73	£90	£40	£75

Sunningdale non resident Fee x 3  
Runnymede non resident fee x 3  
Ascot non resident fee x 2  
Windlesham non resident fee x 2-3

Sunningdale prices are set competitively and have room to increase in comparison, however Windlesham and Ascot do not charge extra for single / double plots where as Sunningdale does. Runnymede pricing is expensive compared to other areas

Earmarked Reserves. As at 31.10.25

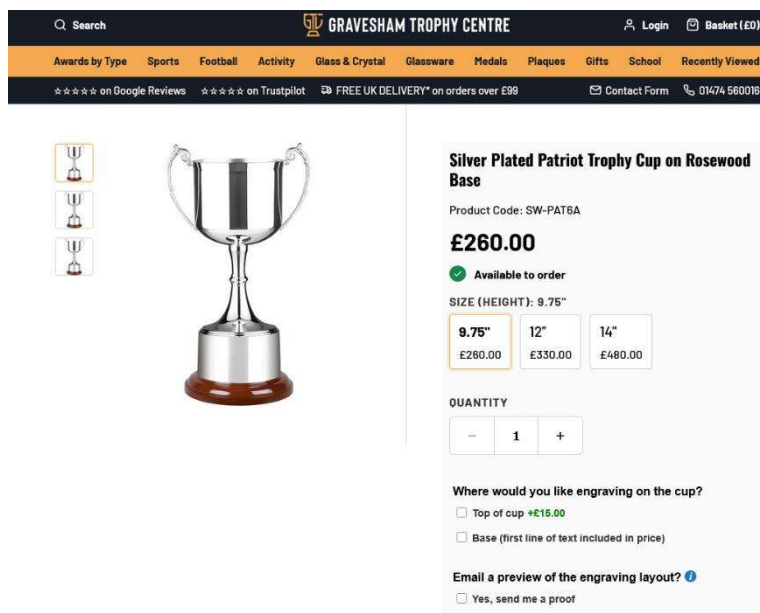
Account	Opening Balance	Net Transfers	Closing Balance	EMR for year 2025/26	EMR for year 2026/27
321 EMR Tennis	£61,412.35	-£3,761.03	£57,651.32	£11,045	
323 EMR Village Hall	£10,203.17		£10,203.17	£7,500	
324 S106 - Open Space	£1,723.85		£1,723.85		
325 S106 - Public Art	£14,188.95		£14,188.95		
326 S106 - Community Facilities	£137.84		£137.84		
328 EMR In Bloom	£4,000.00		£4,000.00	£800	
329 EMR Cemetery	£76,721.65		£76,721.65	£18,000	
330 EMR Van	£7,950.00		£7,950.00	£7,500	
331 EMR Property Maintenance	£72,262.05		£72,262.05		
332 S106 - Allotments	£20.78		£20.78		
333 CIL Reserve	£1,590,413.42	£465,791.14	£2,056,204.56		
334 EMR Playground	£115,955.59		£115,955.59	£17,376	
338 EMR Training	£40.00		£40.00		
<b>TOTALS</b>	<b>£1,955,029.65</b>	<b>£462,030.11</b>	<b>£2,417,059.76</b>	<b>£62,221.00</b>	

Transfer notes

321 EMR Tennis	Purchase of Tractor and drag brush
333 CIL Reserves	transfer from current account

## **Allotment budget 2026 27 – Proposed increase/additional items for consideration**

### **New Cup**



10% discount voucher

Welcome 10

£280 + £15 for engraving the  
top of the cup = £295 less 10%  
= £265.50 + delivery

Additional cost to engrave cup  
= £35 (?) per annum

Letters for winner's board =  
£20.00 per annum

### **Annual Presentation Tea**

Hire of WI Hall = £20.00 per hour x 3 = £60.00 (possible increase in charges in 2026)  
Catering = £200.00 if making sandwiches ourselves and serving wine and soft drinks.  
Prizes = £100.00 - £150.00

### **New Plot Holders' Nominated Award for most proactive/supportive plot holder**



Bench(es) for communal area = £1,200 (see above for an example)

Plaques for bench = £35 per annum

### **Plot clearance and overgrown trees (reserve)**

Clearing overgrown plots £2,000 (?). In the event of having to bring an overgrown plot up to standard ready for the next tenant. Under the T&Cs departing plot holders, if they leave without clearing, they can be charged back the cost of clearance.

Cutting back overgrown trees £2,000 (?)

### **Rent Increase for 2027/2028**

Next renewal increasing from £7.25 to £7.50 per pole. Need to advise plot holders a year in advance of any intended increase.

### **Main Gate**



Fixing gate – Requires investigation – CIL (?)

Approach MS World to manufacture new gates (using existing posts) with a pedestrian access gate within a gate (see above for an example).