

Agenda for Finance Committee

Tuesday 9th December 2025 – 7:30pm

Venue: The Community Room, Sunningdale Parish Council, Broomhall Lane SL5 0QS

Summoned to Attend:

Cllr Pike, (Chair) Cllr Morgan, Cllr Coxon and Cllr Newman

Members of the Public are welcome to attend.

Anyone wishing to address the committee must register by 10am on the day prior to the meeting.

FC 46 / 25 Chair Welcome

Chair to welcome those present to the meeting, reminding them that all mobile devices are switched to silent for the duration of the meeting.

A reminder will also be given regarding the venue's fire safety regulations.

FC 47 / 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 48 / 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 49 / 25 To review the minutes of the meeting of 14 October

DECISION: The minutes are to be signed by the Chair as an accurate record of the meeting.

FC 50 / 25 Public Adjournment

The meeting will be adjourned for a maximum of 15 minutes (up to 5 minutes per speaker) to allow members of the public to make representations, ask 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 no later than 10am on the Monday preceding the meeting.

This session will be conducted in accordance with Standing Order 6e-h.

- FC 51 / 25 Receipts and Payments**
DECISION: To receive and approve the receipts and payments 1 – 31 October 2025.
- FC 52 / 25 Bank Reconciliation**
TO NOTE: To receive the bank reconciliation as of 31 October 2025.
- FC 53 / 25 Budget monitoring statement**
TO NOTE: To receive the budget monitoring statement as of 31 October 2025.
- FC 54 / 25 Budget Review for 2026/27**
DECISION: To consider and approve the council's budgeting requirements for the financial year 2026/27 for recommendation to Full Council.
- FC 55 / 25 AGAR Assertion 10**
TO NOTE: To receive an update on Assertion 10 of the AGAR.
- FC 56 / 25 Interim Internal Audit**
TO NOTE: To receive the results of an interim internal audit and note any actions required.
- FC 57 / 25 Items for future agenda and Date of the next meeting**
TO NOTE: To discuss any items for inclusion on the next agenda.

The next Finance Committee meeting will be held on **Tuesday 10 February 2025 at 7.30pm.**

- FC 58 / 25 To resolve to exclude of members of the public and press in accordance with the Public Bodies (Admission to Meetings) Act 1960 prior to consideration of the following item by reason of the confidential nature (detail of the Council's banking arrangements) of the business to be transacted.**

Part 2 – Confidential

- FC 59 / 25 VAT and Tennis coaches' update**
DECISION: To receive an oral report on the situation regarding the charging of VAT to tennis coaches.



Natalie Hayes, Clerk to the Council
4 December 2025



Minutes of the Finance Committee Meeting Tuesday 14 October 2025

FC 27 / 25 Attendance and apologies.

Attendance: Cllr Pike (Chair), Cllr Morgan and Cllr Newman

Present: N.Hayes (Clerk) and 2 members of the public

FC 28 / 25 Disclosable pecuniary interests and other registerable interests

RESOLVED: Cllr Newman declared an interest in agenda item FC 36/25, as he is a Trustee for Berkshire County Football.

FC 29 / 25 To review minutes of the meeting of 9 September 2025

RESOLVED: That the minute of the meetings held on 9 September were signed by the Chair as an accurate record of the meeting.

FC 30 / 25 Public Adjournment.

Two members of the public were present.

At this point, agenda item FC 36/25 was discussed as the applicants were in attendance.

FC 31 / 25 Budget Setting Process

TO NOTE: The Clerk shared a document outlining the process and timescales, as well as budget assumptions and the EMR report.

It was requested that amendments be made to the formatting of the budget assumptions.

FC 32 / 25 Receipts and Payments

RESOLVED: to receive the receipts and payments for 1 July – 30 September 2025.

FC 33 / 25 Bank Reconciliation

TO NOTE: The committee received the bank reconciliation as of 30 September 2025.

FC 34 / 25 Budget monitoring statement

TO NOTE: The committee received the budget monitoring statement as of 30 September 2025. Cllr Morgan requested a report excluding CIL, or for CIL to be shown separately.

At this point, it was agreed to extend the meeting by a further 15 minutes.

FC 35 / 25 CIL Policy Review

TO NOTE: After discussion, it was agreed that a summary page would be created for presentation to Full Council, including rationale and calculations.

It was also requested that the HR Committee review the expenses policy.

FC 36 / 25 Community Grant and CIL applications – Ascot Day Centre, Holy Trinity Church and Berkshire County Football.

Representatives from Ascot Day Centre and Berkshire County Football gave an overview of their work and answered questions from councillors regarding their applications.

RESOLVED: The applications were reviewed by the committee and agreed to be put to Full Council for approval at the next meeting in November.

FC 37 / 25 CCTV at Broomhall Recreation Ground

The meeting ran over time; therefore, this item was not discussed and will be included on a future agenda.

FC 38 / 25 Information Sharing

An additional member of the committee is required to ensure meetings remain quorate if a member is unable to attend. This will be added as an agenda item for the next Full Council meeting.

Assertion 10 will be added to the next Finance Committee agenda.

FC 39 / 25 Items for future agenda

- Cllr Morgan will organise a meeting of the Business Plan Working Group.
- The Clerk advised she is exploring options for a new internal auditor for the next financial year, as the current auditor will retire after this year.

Meeting notes

The meeting started promptly at 7:30 pm.

One member of the public left at 7:42 pm; the other left at 7:55 pm.

The meeting closed at 9:45 pm.

Signed as a true record of the meeting:

Signed: _____

Dated: _____

Handelsbanken

Receipts received between 01/10/2025 and 31/10/2025

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked: 06/10/2025	1,275.00						
	Rose J	1,275.00			1014	207	1,275.00	Rent flat
	Banked: 07/10/2025	108.00						
	BARKER	108.00			1021	205	108.00	tennis membership
	Banked: 10/10/2025	56.00						
	L Lane tennis	56.00			1021	205	56.00	Tennis membership
	Banked: 13/10/2025	50.00						
	Sales Recpts Page 94	50.00	50.00		100			Sales Recpts Page 94
	Banked: 13/10/2025	5.00						
	Sasso	5.00			511		5.00	allotment key deposit
	Banked: 13/10/2025	50.00						
	Tognarelli W S	50.00			1031	203	50.00	EROB
	Banked: 13/10/2025	-50.00						
	Tognarelli	-50.00			1031	203	-50.00	EROB
	Banked: 15/10/2025	364.80						
	Sunningdale Village Hall	364.80		60.80	1040	202	304.00	Blooms inv 119
	Banked: 15/10/2025	-364.80						
	Sunningdale Village Hall	-364.80		-60.80	1040	202	-304.00	Blooms
	Banked: 16/10/2025	254.40						
	Barsar	254.40		42.40	1040	202	212.00	Blooms inv 123
	Banked: 16/10/2025	-254.40						
	Barsar	-254.40		-42.40	1040	202	-212.00	blooms inv 123
	Banked: 17/10/2025	1,904.00						
	INhealth intelligence	1,904.00			1020	202	1,904.00	inv 106 room hire
	Banked: 17/10/2025	-1,904.00						
	Inhealth intelligence	-1,904.00			1020	202	-1,904.00	inv 106 room hire
	Banked: 28/10/2025	120.00						
	Sales Recpts Page 101	120.00	120.00		100			Sales Recpts Page 101
	Banked: 28/10/2025	864.73						
	Stripe online for Clubspark	864.73			1021	205	129.86	Family Season tickets x 1
					1021	205	191.52	Adult Season tickets x 3
					1021	205	92.46	Junior Season tickets x 3
					1021	205	81.06	Student Season tickets x 2
					1021	205	319.07	Pay and Play
					1021	205	50.76	Stripe October
	Banked: 28/10/2025	9,228.81						
	HMRC Vat	9,228.81			105		9,228.81	HMRC VAT refund
Subtotal Carried Forward:		11,707.54	170.00	0.00			11,537.54	

Handelsbanken

Receipts received between 01/10/2025 and 31/10/2025

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked: 28/10/2025	1,525.00						
	Lodge Brothers	1,525.00			1031	203	1,525.00	SUNN Inv 124
	Banked: 28/10/2025	-120.00						
	Lodge Brothers	-120.00			1031	203	-120.00	wheeler
	Banked: 28/10/2025	-1,525.00						
	Lodge Brothers	-1,525.00			1031	203	-1,525.00	inv 124
	Banked: 29/10/2025	381.00						
	Sales Recpts Page 96	381.00	381.00		100			Sales Recpts Page 96
	Banked: 30/10/2025	50,212.78						
	RBWM	50,212.78			1174	901	50,212.78	CIL (sue Sept)
	Banked: 31/10/2025	11,065.13						
	Sales Recpts Page 97	11,065.13	11,065.13		100			Sales Recpts Page 97
	Banked: 31/10/2025	1,125.00						
	Sales Recpts Page 99	1,125.00	1,125.00		100			Sales Recpts Page 99
	Banked: 31/10/2025	561.35						
	Sales Recpts Page 100	561.35	561.35		100			Sales Recpts Page 100
	Banked: 31/10/2025	182.40						
	Davis Burton Inv 120	182.40			1040	303	182.40	Blooms
	Banked: 31/10/2025	120.00						
Lodge 133	Lodge Brothers	120.00			1031	203	120.00	inv 133 WHEELER
	Banked: 31/10/2025	561.35						
curly wurl	Curly wurly cafe	561.35			1013	207	561.35	Aug Inv 94
	Banked: 31/10/2025	-182.40						
	Davis Burton	-182.40		-30.40	1040	303	-152.00	blooms inv 120
	Banked: 31/10/2025	-561.35						
	Curly Wurly cafe	-561.35		-93.56	1013	207	-467.79	Aug inv
	Banked: 31/10/2025	3,534.62						
	Handelsbanken	3,534.62			1190	101	3,534.62	Interest received 35 day
Total Receipts:		78,587.42	13,302.48	-123.96			65,408.90	

List of Payments made between 01/10/2025 and 31/10/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/10/2025	Shire Leasing PLC	DD 01/10/1	145.61		Hosted Telephone System Oct 25
01/10/2025	Croner Group Ltd	DD 01/10/2	126.65		Services for SEPT 25
01/10/2025	Shorts Group Limited	DD 01/10/3	752.65		Wheelie & dog bins AUG 25
03/10/2025	Match Point Tennis Coach	164	4,072.69	Fin Comm 15 July	VAT refund
03/10/2025	Match Point Tennis	TNSFR	-4,072.69		VAT refund
03/10/2025	M S Services Design Ltd	TNSFR	4,072.69		VAT refund
06/10/2025	CIA Fire & Security	123	775.20		SmartAccess data/cloud/phone
06/10/2025	Clear Councils	124	2,517.43		Local Council Insurance
06/10/2025	E.ON Next Energy Limited	125	114.39		Gas Pavilion AUG 25
06/10/2025	Natalie Hayes	126	11.34		Travel - SLCC meeting Reading
06/10/2025	LGRC Associates Ltd	127	2,385.37		Locum/RFO Services AUG 25
06/10/2025	Longacres Garden Centre	128	120.00		Gift cards for allotment tea
06/10/2025	Suzanne Parker	129	64.93		Travel & Allotment tea expense
06/10/2025	Viking Payments	130	45.44		Printer ink & stationary
06/10/2025	Village Life Publishing Ltd	131	133.20		Village Life OCT 25
06/10/2025	EON Next Energy Limited	DD	43.42		Gas rec ground
10/10/2025	John Rose	131	81.67		Expenses 10 Oct
10/10/2025	Nikki Tomlinson	132	30.00		Expenses 10 Oct
14/10/2025	Handelsbanken	163	28.53		Oct transaction charges
16/10/2025	Castle Water (Recreation Groun	DD 16/10/1	104.05		Pavilion water SEP 25
17/10/2025	Books 2 Door Limited	133	174.53		Books for Santa's Grotto 2025
17/10/2025	All Seasons Window Cleaning Lt	134	48.00		Bus shelter clean SEP 25
17/10/2025	Matthew Lane	135	130.00		Prep for dbl ashes plot FF9
17/10/2025	M&B Services (Southern) Ltd	136	432.00		Investigate leak in comm. room
20/10/2025	Castle Water Allotments	DD 20/10/1	186.12		Allotment water SEP 25
20/10/2025	Payrol Oct	165	11,246.30		Payrol October
23/10/2025	Castle Water Cemetery	137	10.23		Water Cemetery SEP 25
23/10/2025	The Community Heartbeat Trust	138	171.54		Replacement pads for defib
23/10/2025	E.ON Next Energy Limited	139	126.83		Gas JUL-SEP 25
23/10/2025	Suzanne Parker	140	108.08		Travel & Xmas event
23/10/2025	John Robinson	141	210.00		Holiday cover park facilities
23/10/2025	PKF Littlejohn LLP	142	1,638.00		AGAR Review 2025
23/10/2025	Red Kite Conservation Services	143	819.00		HT Church SEPT mowing
23/10/2025	SSL Ground Services	144	9,323.00		Allotment deer fencing
27/10/2025	Ecotricity Ltd	DD 27/10/1	416.00		Office electricity SEP 25
30/10/2025	Disco's 'r' us	145	570.00		Stage hire for Xmas event
30/10/2025	Drake & Kannemeyer LLP	146	900.00		Damp investigation survey
30/10/2025	T.J.Gardiner Electrical	147	501.54		Update exterior pavilion ligts
30/10/2025	The Joy of Scything	148	148.00		Survey R Ground & woods
30/10/2025	Croner Group Ltd	DD 30/10/1	126.65		Services for OCT 25
30/10/2025	ICO	ICO	47.00	ref Z2910745	ICO GDPR

Total Payments	38,885.39
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**Bank Reconciliation Statement as at 31/10/2025
for Cashbook 1 - Handelsbanken**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbank	31/10/2025		907,936.09
Handelsbank 35 day account	31/10/2025		1,812,916.12
			<u>2,720,852.21</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
22/09/2025 119 Castle Water Cemetery		10.47	
06/10/2025 125 E.ON Next Energy Limited		114.39	
			<u>124.86</u>
			2,720,727.35
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,720,727.35
		Balance per Cash Book is :-	2,720,727.35
		Difference is :-	0.00

Clerk/RFO:

Name Signed Date

Councillor:

Name Signed Date

Bank Reconciliation up to 31/10/2025 for Cashbook No 1 - Handelsbanken

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
22/09/2025	119	10.47			10.47	<input type="checkbox"/>	Castle Water Cemetery
01/10/2025	DD 01/10/1	145.61		145.61		R <input checked="" type="checkbox"/>	Shire Leasing PLC
01/10/2025	DD 01/10/2	126.65		126.65		R <input checked="" type="checkbox"/>	Croner Group Ltd
01/10/2025	DD 01/10/3	752.65		752.65		R <input checked="" type="checkbox"/>	Shorts Group Limited
03/10/2025	164	4,072.69		4,072.69		R <input checked="" type="checkbox"/>	Match Point Tennis Coach
06/10/2025	123	775.20		775.20		R <input checked="" type="checkbox"/>	CIA Fire & Security
06/10/2025	124	2,517.43		2,517.43		R <input checked="" type="checkbox"/>	Clear Councils
06/10/2025	125	114.39			114.39	<input type="checkbox"/>	E.ON Next Energy Limited
06/10/2025	126	11.34		11.34		R <input checked="" type="checkbox"/>	Natalie Hayes
06/10/2025	127	2,385.37		2,385.37		R <input checked="" type="checkbox"/>	LGRC Associates Ltd
06/10/2025	128	120.00		120.00		R <input checked="" type="checkbox"/>	Longacres Garden Centre
06/10/2025	129	64.93		64.93		R <input checked="" type="checkbox"/>	Suzanne Parker
06/10/2025	130	45.44		45.44		R <input checked="" type="checkbox"/>	Viking Payments
06/10/2025	131	133.20		133.20		R <input checked="" type="checkbox"/>	Village Life Publishing Ltd
06/10/2025	DD	43.42		43.42		R <input checked="" type="checkbox"/>	EON Next Energy Limited
06/10/2025			1,275.00	1,275.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
07/10/2025			108.00	108.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
10/10/2025	131	81.67		81.67		R <input checked="" type="checkbox"/>	John Rose
10/10/2025	132	30.00		30.00		R <input checked="" type="checkbox"/>	Nikki Tomlinson
10/10/2025			56.00	56.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
13/10/2025			50.00	50.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
13/10/2025			-50.00	-50.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
13/10/2025			5.00	5.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
13/10/2025			50.00	50.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
14/10/2025	163	28.53		28.53		R <input checked="" type="checkbox"/>	Handelsbanken
15/10/2025			364.80	364.80		R <input checked="" type="checkbox"/>	Receipt(s) Banked
15/10/2025			-364.80	-364.80		R <input checked="" type="checkbox"/>	Receipt(s) Banked
16/10/2025	DD 16/10/1	104.05		104.05		R <input checked="" type="checkbox"/>	Castle Water (Recreation Groun
16/10/2025			254.40	254.40		R <input checked="" type="checkbox"/>	Receipt(s) Banked
16/10/2025			-254.40	-254.40		R <input checked="" type="checkbox"/>	Receipt(s) Banked
17/10/2025	133	174.53		174.53		R <input checked="" type="checkbox"/>	Books 2 Door Limited
17/10/2025	134	48.00		48.00		R <input checked="" type="checkbox"/>	All Seasons Window Cleaning Lt
17/10/2025	135	130.00		130.00		R <input checked="" type="checkbox"/>	Matthew Lane
17/10/2025	136	432.00		432.00		R <input checked="" type="checkbox"/>	M&B Services (Southern) Ltd
17/10/2025			1,904.00	1,904.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
17/10/2025			-1,904.00	-1,904.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
20/10/2025	DD 20/10/1	186.12		186.12		R <input checked="" type="checkbox"/>	Castle Water Allotments
20/10/2025	165	11,246.30		11,246.30		R <input checked="" type="checkbox"/>	Payrol Oct
23/10/2025	137	10.23		10.23		R <input checked="" type="checkbox"/>	Castle Water Cemetery
23/10/2025	138	171.54		171.54		R <input checked="" type="checkbox"/>	The Community Heartbeat Trust
23/10/2025	139	126.83		126.83		R <input checked="" type="checkbox"/>	E.ON Next Energy Limited
23/10/2025	140	108.08		108.08		R <input checked="" type="checkbox"/>	Suzanne Parker
23/10/2025	141	210.00		210.00		R <input checked="" type="checkbox"/>	John Robinson
23/10/2025	142	1,638.00		1,638.00		R <input checked="" type="checkbox"/>	PKF Littlejohn LLP
23/10/2025	143	819.00		819.00		R <input checked="" type="checkbox"/>	Red Kite Conservation Services
23/10/2025	144	9,323.00		9,323.00		R <input checked="" type="checkbox"/>	SSL Ground Services
27/10/2025	DD 27/10/1	416.00		416.00		R <input checked="" type="checkbox"/>	Ecotricity Ltd
28/10/2025			120.00	120.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked

Bank Reconciliation up to 31/10/2025 for Cashbook No 1 - Handelsbanken

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
28/10/2025			864.73	864.73		R <input type="checkbox"/>	Receipt(s) Banked
28/10/2025			9,228.81	9,228.81		R <input type="checkbox"/>	Receipt(s) Banked
28/10/2025			1,525.00	1,525.00		R <input type="checkbox"/>	Receipt(s) Banked
28/10/2025			-120.00	-120.00		R <input type="checkbox"/>	Receipt(s) Banked
28/10/2025			-1,525.00	-1,525.00		R <input type="checkbox"/>	Receipt(s) Banked
29/10/2025			381.00	381.00		R <input type="checkbox"/>	Receipt(s) Banked
30/10/2025	145	570.00		570.00		R <input type="checkbox"/>	Disco's 'r' us
30/10/2025	146	900.00		900.00		R <input type="checkbox"/>	Drake & Kannemeyer LLP
30/10/2025	147	501.54		501.54		R <input type="checkbox"/>	T.J.Gardiner Electrical
30/10/2025	148	148.00		148.00		R <input type="checkbox"/>	The Joy of Scything
30/10/2025	DD 30/10/1	126.65		126.65		R <input type="checkbox"/>	Croner Group Ltd
30/10/2025	ICO	47.00		47.00		R <input type="checkbox"/>	ICO
30/10/2025			50,212.78	50,212.78		R <input type="checkbox"/>	Receipt(s) Banked
31/10/2025			11,065.13	11,065.13		R <input type="checkbox"/>	Receipt(s) Banked
31/10/2025			1,125.00	1,125.00		R <input type="checkbox"/>	Receipt(s) Banked
31/10/2025			561.35	561.35		R <input type="checkbox"/>	Receipt(s) Banked
31/10/2025			182.40	182.40		R <input type="checkbox"/>	Receipt(s) Banked
31/10/2025	Lodge 133		120.00	120.00		R <input type="checkbox"/>	Receipt(s) Banked
31/10/2025	curly wurl		561.35	561.35		R <input type="checkbox"/>	Receipt(s) Banked
31/10/2025			-182.40	-182.40		R <input type="checkbox"/>	Receipt(s) Banked
31/10/2025			-561.35	-561.35		R <input type="checkbox"/>	Receipt(s) Banked
31/10/2025			3,534.62	3,534.62		R <input type="checkbox"/>	Receipt(s) Banked
		<u>38,895.86</u>	<u>78,587.42</u>				

Clerk/RFO:

NameSignedDate

Councillor:

NameSignedDate

Detailed Income & Expenditure by Budget Heading 31/10/2025

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
101 Administration								
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	27,252	50,000	22,748			54.5%	
Administration :- Income	292,656	289,739	310,811	21,072			93.2%	0
4001 Salaries and Wages	145,503	102,540	185,530	82,990		82,990	55.3%	
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	2,991	3,780	789		789	79.1%	
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	0	0	(0)		(0)	0.0%	
4045 Equipment & Small Tools	219	0	0	0		0	0.0%	
4050 Bank Charges	402	220	700	480		480	31.4%	
4061 Audit Fees (External)	1,365	1,365	0	(1,365)		(1,365)	0.0%	
4062 Audit Fees (Internal)	763	905	850	(55)		(55)	106.5%	
4063 Accountancy Support	3,724	3,540	4,000	460		460	88.5%	
4064 Legal and Professional Fees	5,662	927	2,250	1,323		1,323	41.2%	
4065 Other Professional Fees	415	0	0	0		0	0.0%	
4701 Grants	3,500	0	5,000	5,000		5,000	0.0%	
Administration :- Indirect Expenditure	244,598	139,064	224,940	85,876	0	85,876	61.8%	0
Net Income over Expenditure	48,058	150,676	85,871	(64,805)				
102 Democratic Process								
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 & Expenditure by Budget Heading 31/10/2025

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	16,840	1,984	12,050	10,066	0	10,066	16.5%	0
Net Expenditure	(16,840)	(1,984)	(12,050)	(10,066)				
202 Recreation Ground								
1011 Rent Received Field	0	72	0	(72)			0.0%	
1020 Letting Income	521	0	1,000	1,000			0.0%	
Recreation Ground :- Income	521	72	1,000	928			7.2%	0
4003 Casual Labour	90	0	0	0		0	0.0%	
4007 Health & Safety	369	3,596	1,120	(2,476)		(2,476)	321.1%	
4012 Water Rates	1,393	464	3,500	3,036		3,036	13.3%	
4014 Electricity & Gas	0	1,020	0	(1,020)		(1,020)	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	3,052	4,280	1,228		1,228	71.3%	
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	3,288	6,650	3,362		3,362	49.4%	
4044 Equipment Hire	248	0	610	610		610	0.0%	
4045 Equipment & Small Tools	670	266	760	494		494	34.9%	
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	13,663	14,008	24,700	10,692	0	10,692	56.7%	0
Net Income over Expenditure	(13,143)	(13,936)	(23,700)	(9,764)				
6001 less Transfer to EMR	35,145	0	0	0				
Movement to/(from) Gen Reserve	(48,288)	(13,936)	(23,700)	(9,764)				

Detailed Income & Expenditure by Budget Heading 31/10/2025

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>203 Cemetery</u>								
1031 Cemetery Income	26,065	15,569	21,700	6,131			71.7%	
1032 Headstones	4,120	2,660	2,500	(160)			106.4%	
1033 Grant of Rights	21,175	11,780	21,800	10,020			54.0%	
Cemetery :- Income	51,360	30,009	46,000	15,991			65.2%	0
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	8,750	7,028	9,840	2,812	0	2,812	71.4%	0
Net Income over Expenditure	42,610	22,981	36,160	13,179				
6001 less Transfer to EMR	18,000	0	0	0				
Movement to/(from) Gen Reserve	24,610	22,981	36,160	13,179				
<u>204 Allotments</u>								
1010 Rent Received	1,588	448	2,070	1,623			21.6%	
Allotments :- Income	1,588	448	2,070	1,623			21.6%	0
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	1,245	10,957	3,330	(7,627)	0	(7,627)	329.0%	0
Net Income over Expenditure	343	(10,510)	(1,260)	9,250				
<u>205 Tennis</u>								
1012 Electricity income	770	45	500	455			9.0%	
1021 Tennis Court Season Ticket	11,929	9,535	14,560	5,025			65.5%	
1022 Tennis Court P&P	4,880	4,264	2,850	(1,414)			149.6%	
1023 Tennis Court Coaching	18,605	8,266	12,000	3,734			68.9%	
1024 Tennis Box League	62	75	90	15			83.5%	
1099 Sundry Income	0	6,933	0	(6,933)			0.0%	
Tennis :- Income	36,245	29,119	30,000	881			97.1%	0

Detailed Income & Expenditure by Budget Heading 31/10/2025

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	4,645	7,957	5,100	(2,857)	0	(2,857)	156.0%	3,761
Net Income over Expenditure	31,601	21,162	24,900	3,738				
6000 plus Transfer from EMR	0	3,761	0	(3,761)				
6001 less Transfer to EMR	11,045	0	0	0				
Movement to/(from) Gen Reserve	20,556	24,923	24,900	(23)				
206 Pavilion Toilets								
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	2,520	1,446	2,750	1,304	0	1,304	52.6%	0
Net Expenditure	(2,520)	(1,446)	(2,750)	(1,304)				
207 Facilities								
1012 Electricity income	3,229	2,035	2,500	465			81.4%	
1013 Rent Received Chalet	2,200	1,494	2,400	906			62.2%	
1014 Rent Received Flat	15,300	8,925	15,500	6,575			57.6%	
1016 Waste Income	722	724	750	26			96.5%	
1017 Trading pitch (car park)	1,850	1,080	2,400	1,320			45.0%	
1020 Letting Income	10,686	2,701	11,500	8,800			23.5%	
1099 Sundry Income	0	392	0	(392)			0.0%	
Facilities :- Income	33,986	17,349	35,050	17,701			49.5%	0
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	2,258	7,870	5,612		5,612	28.7%	
4015 Waste Services	1,748	1,043	760	(283)		(283)	137.2%	
4017 Cleaning Supplies	39	65	0	(65)		(65)	0.0%	
4020 Miscellaneous Expenses	58	0	0	0		0	0.0%	

Detailed Income & Expenditure by Budget Heading 31/10/2025

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	11,711	9,859	13,110	3,251	0	3,251	75.2%	0
Net Income over Expenditure	22,275	7,490	21,940	14,450				
6000 plus Transfer from EMR	4,000	0	0	0				
Movement to/(from) Gen Reserve	26,275	7,490	21,940	14,450				
208 Heritage Assets								
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	6,000	3,413	10,580	7,168	0	7,168	32.3%	0
Net Expenditure	(6,000)	(3,413)	(10,580)	(7,168)				
301 Village Hall								
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	2,011	0	0	0	0	0		0
Net Expenditure	(2,011)	0	0	0				
6000 plus Transfer from EMR	1,036	0	0	0				
6001 less Transfer to EMR	7,500	0	0	0				
Movement to/(from) Gen Reserve	(8,475)	0	0	0				
302 Library								
4070 Service Charge RBWM Library	11,500	11,500	12,000	500		500	95.8%	
Library :- Indirect Expenditure	11,500	11,500	12,000	500	0	500	95.8%	0
Net Expenditure	(11,500)	(11,500)	(12,000)	(500)				
303 Borough in Bloom								
1040 Sponsorship Income	4,565	4,092	7,260	3,168			56.4%	
Borough in Bloom :- Income	4,565	4,092	7,260	3,168			56.4%	0

Detailed Income & Expenditure by Budget Heading 31/10/2025

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	11,072	11,500	428		428	96.3%	
Borough in Bloom :- Indirect Expenditure	<u>10,888</u>	<u>11,072</u>	<u>11,500</u>	<u>428</u>	<u>0</u>	<u>428</u>	<u>96.3%</u>	<u>0</u>
Net Income over Expenditure	(6,323)	(6,980)	(4,240)	2,740				
6001 less Transfer to EMR	800	0	0	0				
Movement to/(from) Gen Reserve	(7,123)	(6,980)	(4,240)	2,740				
<u>304 Christmas</u>								
1040 Sponsorship Income	50	0	0	0			0.0%	
1099 Sundry Income	105	0	0	0			0.0%	
Christmas :- Income	<u>155</u>	<u>0</u>	<u>0</u>	<u>0</u>				<u>0</u>
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	<u>10,180</u>	<u>1,093</u>	<u>10,000</u>	<u>8,907</u>	<u>0</u>	<u>8,907</u>	<u>10.9%</u>	<u>0</u>
Net Income over Expenditure	(10,025)	(1,093)	(10,000)	(8,907)				
<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	<u>3,183</u>	<u>4,543</u>	<u>10,000</u>	<u>5,457</u>	<u>0</u>	<u>5,457</u>	<u>45.4%</u>	<u>0</u>
Net Expenditure	(3,183)	(4,543)	(10,000)	(5,457)				
<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	<u>7,733</u>	<u>0</u>	<u>8,470</u>	<u>8,470</u>	<u>0</u>	<u>8,470</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	(7,733)	0	(8,470)	(8,470)				
6000 plus Transfer from EMR	7,733	0	0	0				
Movement to/(from) Gen Reserve	0	0	(8,470)	(8,470)				
<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	<u>2,005</u>	<u>0</u>	<u>4,600</u>	<u>4,600</u>	<u>0</u>	<u>4,600</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	(2,005)	0	(4,600)	(4,600)				

Detailed Income & Expenditure by Budget Heading 31/10/2025

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 Parish Projects</u>								
1174 CIL Grant	312,170	516,093	0	(516,093)			0.0%	465,881
Parish Projects :- Income	312,170	516,093	0	(516,093)				465,881
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	206,220	37,263	10,000	(27,263)	0	(27,263)	372.6%	90
Net Income over Expenditure	105,950	478,831	(10,000)	(488,831)				
6000 plus Transfer from EMR	185,778	90	0	(90)				
6001 less Transfer to EMR	312,170	465,881	0	(465,881)				
Movement to/(from) Gen Reserve	(20,442)	13,040	(10,000)	(23,040)				
<u>902 More Parish Projects</u>								
4919 Traders	0	0	1,000	1,000		1,000	0.0%	
More Parish Projects :- Indirect Expenditure	0	0	1,000	1,000	0	1,000	0.0%	0
Net Expenditure	0	0	(1,000)	(1,000)				
Grand Totals:- Income	733,246	886,921	432,191	(454,730)			205.2%	
Expenditure	563,691	261,185	373,970	112,785	0	112,785	69.8%	
Net Income over Expenditure	169,554	625,736	58,221	(567,515)				
plus Transfer from EMR	198,546	3,851	0	(3,851)				
less Transfer to EMR	384,660	465,881	0	(465,881)				
Movement to/(from) Gen Reserve	(16,560)	163,706	58,221	(105,485)				

Detailed Balance Sheet - Excluding Stock Movement

Month 7 Date 31/10/2025

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<u>Current Assets</u>			
100	Debtors (Sales Ledger)	2,729	
105	VAT Control A/C	2,776	
110	Prepayments	674	
200	Handelsbanken Current/Reserve	2,714,350	
Total Current Assets			2,720,529
<u>Current Liabilities</u>			
500	Creditors (Purchase Ledger)	10,141	
511	Allotment Key Deposits	238	
512	Tennis Key Deposits	290	
Total Current Liabilities			10,669
Net Current Assets			2,709,860
Total Assets less Current Liabilities			2,709,860
<u>Represented by :-</u>			
300	Current Year Fund	618,236	
310	General Reserve	(332,936)	
321	EMR Tennis	57,651	
323	EMR Village Hall	17,703	
324	S106 - Open Space	1,724	
325	S106 - Public Art	14,189	
326	S106 - Community Facilities	138	
328	EMR In Bloom	4,000	
329	EMR Cemetery	76,722	
330	EMR Van	7,950	
331	EMR Property Maintenance	72,262	
332	S106 - Allotments	21	
333	CIL Reserve	2,056,205	
334	EMR Playground	115,956	
338	EMR Training	40	
Total Equity			2,709,860

Budget Assumptions 2026 / 2027

The following assumptions were resolved at the Finance Committee meeting 11 November under minutes item FC 44/25

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.

A copy of the budget assumptions for 2025/26 are attached for reference (Appendix B)

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, Fuel and Water)

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.
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 2026/27.
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.
17. Council to continually review contracts with suppliers to receive best value.
18. To purchase a new van using EMR (exploring purchase and lease options, likely to require new van before end of 2025/26)

That the contributions to and from earmarked reserves included in the budget are summarised in the following table:

Contributions to Reserves	2025/26	2026/27	Current Balance	Rationale
Playground Equipment	£17,376	tbc	£133,331.59	Replace old equipment
New Van	£7,500	£7,500	£15,450	Replace old van
Cemetery	£18,000	£18,000	£94,721.65	Extension and works
Tennis	£11,045	tbc	£68,696.32	resurfacing
Village Hall	£7,500	£7,500	£17,703.17	
In Bloom	£800	£800	£4,800	
Tree work/groundwork	£0	tbc	£0	Health and Safety work in the parish
Contributions from Reserves				
Property Maintenance	£4,000	tbc		
NET CONTRIBUTIONS	£58,221	tbc	tbc	

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 – Sept 2025)

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

Month	CPI (%)
January 2024	2.0
January 2025	3.3
August	3.8
September	3.8
October	3.6
November	Data released 17 December

<https://www.ons.gov.uk/economy/inflationandpriceindices/bulletins/consumerpriceinflation/september2025>

Unknown changes that could affect the budget

- Potential changes due to the Autumn Budget 2025. (Wednesday 26 November 2025)
The key points can be found here:
[Budget 2025 summary: Key points from Rachel Reeves's speech - BBC News](#)
- The outturn for the year 2025/26 is to be confirmed. Report shared in January '26
- Utility costs are likely to be high. The most recent data can be found on these links below.

<https://www.gov.uk/government/statistical-data-sets/historical-electricity-data>

<https://www.ons.gov.uk/economy/inflationandpriceindices/timeseries/czda/mm23>

<https://www.ons.gov.uk/economy/inflationandpriceindices/timeseries/czct/mm23>

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:

Contributions to Reserves	2024/25	2025/26
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
Contributions from Reserves		
Property Maintenance	£4,000	£4,000
NET CONTRIBUTIONS	£68,490	£58,221

Budget Notes from Councillors and Officers

Councillor feedback

Cllr Curtis

- **Infrastructure improvements** e.g. public transport, drainage
 - The traffic calming bumps on Charters Way should be changed to a single, wider one because the White Buses, Skip lorries and wider-wheelbase cars do not slow down at all and speed through this narrow ga – thereby defeating the point of the bumps. This section of the road is used by school children, parents with push chairs and many residents as a safer crossing point, and these vehicles are a danger to them all
 - From experience, there should be a pedestrian crossing on the bend on/near Dry Arch Road. The children crossing there are at risk
 - There are various road gutters that are either already clogged up or always get clogged up with leaves & debris during the autumn & winter. Could we do something about this ourselves or get onto RBWM to clear these to ensure effective drainage and avoid seasonal flooding. An example is Charters Road

Cllr Newman

- **Community projects** e.g. parks, recreation ground in terms of this area, I don't feel there is much as the working group are currently planning upgrades
- **Infrastructure improvements** e.g. public transport, drainage - I do think we could try and make a budget for surveys like traffic surveys. When residents complain about roads that are dangerous and RBWM just keep saying no it's not (dry arch for example) we could have a fund that gets a survey to prove it's dangerous.
- **Public services** e.g. library, waste collection, social care. No comment
- **Environmental initiatives – No comments**
- **Any other priorities or concerns** – The allotments -

A new trophy as the last has broken for this we will need around £50. We also need to pay for letters and engravings for the winner next year. After the success of this year's allotments tea, we would like to hold the tea in the WI again next year. The hall costs £20 p/h (currently) 2-3 hours needed including setting up and taking down £60. For this we would like to raise the £180 from the miscellaneous up to £350.

We would also like to raise the budget for tree work from £1500 to around £3000. This amount depends on a tree survey due in the next few days, Suzie or John will be able to let you know. There are a few trees getting out of control and need works, maybe even need to cut down. We also need to raise the groundwork budget from £1000 to £2000 as the allotments need to support future improvements and maintenance in general as and when required, there also needs to be funds available for piles of wood chippings as and when plot holders need them (it's in their terms that we supply), Ideally, we would also like a budget to be able to buy a couple of benches for the community area and so we can attach memorial plaques / winners to them.

Feedback from Cllr Buxton

Cemetery – remembrance wall at Kiln Lane. Quiet remembrance garden at Holy Trinity.

Planning/Neighbourhood plan – CIL money

Feedback from Julie Coxon

- Teenagers and older people events e.g. afternoon tea event, survey results focus
- Woodland survey for tree and report
- Inspections e.g. buildings
- Survey results – look to see what residents have asked for
- Dry arch road under the bridge – dangerous

Officer Feedback

- **IT costs** – reviewing these with current supplier and establishing what support contract is in place, anti-virus and Microsoft business.
- **Summer placement** – support with work in the recreation ground. HR Committee to consider and note the associated costs
- **New notice boards in village** – replace broken, easier to use and update
- **Office equipment** - redesigned office layout to accommodate storage space. Shelving and fireproof cabinet.

- **Budget to provide sports coaching** - FREE sessions during school holidays e.g. Multisport, football, Yoga.
- **Cemetery** – Spoil removal throughout the year, and tree works
- **Health and Safety** – Tree surveys and associated works (recreation ground, allotments, Cemetery and Woodlands)
- **309 S137 budget line** – to be renamed as Other Events
- **CAEB** – Nikki and Cllr Buxton exploring other options
- **Internal audit** – exploring new supplier for next year. Costs to be advised.
- **Blooms**- 5% increase quoted by supplier. Allow additional budget for 3 planters on Chobham Road (£150 plus VAT each, £900 total for the year plus VAT)
- **Allotments** – new notice boards, new gates and make good overgrown plots before offering to new tenants, new cup and awards tea
- **Christmas Tree** – current tree only has 2/3 years left at most. Budget for replacement
- **Playground/Park** – Additional shaded areas
- **Recreation ground maintenance** – additional budget for field maintenance, fertilizing, seeding and aeration.
- **CCTV** - support Events/Martyn's Law implementation
- **Security reserves** - £2,000 for potential security issues (Unauthorised encampment)

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
321 EMR Tennis	61,412.35	7,283.97	68,696.32
323 EMR Village Hall	10,203.17	15,000.00	25,203.17
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	800.00	4,800.00
329 EMR Cemetery	76,721.65	18,000.00	94,721.65
330 EMR Van	7,950.00	7,500.00	15,450.00
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	17,376.00	133,331.59
338 EMR Training	40.00		40.00
	1,955,029.65	531,751.11	2,486,780.76



Hampshire ALC Guidance Note – Digital and Data Compliance

All smaller authorities, including parish meetings, must follow the [Data Protection Act \(DPA\) 2018](#) ('The 2018 Act'). The 2018 Act gives effect in UK Law to the General Data Protection Regulation ("GDPR").

In accordance with the 2018 Act, the council is seen as the data controller, and therefore the council has obligations relating to the confidentiality, integrity, and availability of **all** personal data it holds. This means that the council is accountable for any business the council conducts involving personal data on any device or through an email account. The [Information Commissioner's Office](#) (ICO) have produced a useful guide to the [General Data Protection Regulations](#).

In accordance with the 2018 Act, and changes to the Practitioners Guide 2025 with the addition of Assertion 10 'digital and data compliance' on the Annual Governance and Accountability Return (AGAR), all Councils should have a generic email account hosted on an authority owned domain.

For example, clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com. This not only protects the Council but also protects the member and or employee as an individual.

Assertion 10 - Digital and data compliance

To ensure compliance with GDPR and DPA data should be held and managed by the council with ownership and administrative rights over email accounts.

Setting up email accounts on servers such as 'Gmail,' 'outlook' and 'yahoo,' requires the inputting of personal information such as full name and date of birth, therefore this could be considered a personal account. Whilst the address is on appearance generic, the council needs to consider whether it would have full access in the event of, for example, the resignation of a councillor.

If a council is using a non-authority owned domain, there is a risk that the data is being stored outside the UK, and if the council is not aware where the data is stored, this could be considered a breach of GDPR requirements.

By owning a UK based domain, or one provided by another authority, the council can be confident that data storage and transfer is compliant with GDPR.

The requirements detailed under Assertion 10 in the Practitioners Guide 2025 aim to assist smaller authorities in meeting their obligations for digital and data compliance. Whilst legislation does not mandate the use of a particular domain, the intention is to make compliance for councils easier.

Data protection and security

Using authority-owned email accounts ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity, and confidentiality.

Accountability and transparency

Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all authority-related communications are accessible for review if needed.

Consistency, trust and professionalism

It is best practice to use gov.uk domains for smaller authorities' emails and websites (excluding parish meetings). This helps maintain a consistent and professional image for the authority and ensures all communications are easily identifiable as coming from the authority. This is increasingly important as cyber scams are on the rise.

Having authority-owned email accounts also makes Data Subject Access and Freedom of Information Requests easier to manage.

Compliance with policies

It is recommended that your council should have an IT policy (excluding parish meetings) that mandates the use of authority-owned email accounts for official business. These policies are designed to ensure that all communications are conducted in a manner that is consistent with the council's standards and legal obligations.

An IT policy prevents misunderstandings when using IT equipment for council business and makes sure that there can be no excuses for anyone in the council not protecting their data or working safely.

Website accessibility

Where a smaller authority is subject to the requirements of website accessibility it does not have to buy a new website to comply with accessibility law if it places a disproportionate burden on the authority. At a minimum, all smaller authorities' website must include an accessibility statement which should be kept under regular review. This statement should include reasons for not meeting accessibility requirements, ways to source alternative copies of non-accessible documents and a point of contact.

Data Protection

To ensure compliance with data protection regulations, councils must:

- Appoint a data protection officer to oversee data protection and ensure compliance with GDPR.
- Conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully.
- Implement a data protection policy on data handling, storage, and sharing.
- Provide regular training to ensure all staff and members are trained on data protection principles and practices.
- Secure data using appropriate technical and organisational measures to protect personal data from breaches.

The [Freedom of Information Act](#) places a duty on every public authority to adopt and maintain a publication scheme which details the publication of information by the authority and is approved by the Information Commissioner; adoption of the [Information Commissioners Office model publication scheme](#) meets this requirement.

In addition to this the [Transparency Code for Smaller Authorities](#) requires parish councils, internal drainage boards, charter trustees and port health authorities with an annual turnover not exceeding £25,000 to publish certain information set out in the code. This enables local electors and local taxpayers to access relevant information about the authority's accounts and governance.

Smaller Authorities with total turnover or expenditure greater than £25,000 should as best practice comply with the [Local Government Transparency Code 2015](#); the government believes that in principle all data held and managed by local authorities should be made available to the public unless there are specific sensitivities to doing so.

Monitoring an authority's compliance with the relevant transparency code is not part of the external auditor's limited assurance review of the AGAR. It would however be expected that internal auditors would review this control area.

Essential Resources

[Data Protection Act 2018](#)
[UK General Data Protection Regulation \(UK GDPR\)](#)
[Information Commissioners Office](#)
[Transparency Code for Smaller Authorities](#)
[Local Government Transparency Code 2015](#)

Related Hampshire ALC Guidance

Hampshire ALC Key Topic: Data Protection
Hampshire ALC Key Topic: Local Government Transparency Code 2015
Hampshire ALC Key Topic: Dealing with Complaints
Hampshire ALC Key Topic: Use of Personal Email Addresses

Hampshire ALC Template: Data Protection Policy
Hampshire ALC Template: IT Policy

This document reflects our advice based on our understanding of the current legislation and guidance and our knowledge of the sector. It is not however intended to be formal legal advice.

For more complex issues we are able to obtain initial specialist advice on legal, employment, financial and planning matters as part of your membership fee. Please contact us to access this service.

Assertion 10 – Digital & Data Compliance



A new declaration that councils will need to make from the 2025/26 AGAR onwards



A requirement for councils to confirm that they are complying with data protection legislation and the data protection principles

Assertion 10 - why has it been introduced?

To bring together a series of expectations around digital, data and information governance for the council to confirm that:

- It has good governance in respect of digital and data compliance
- It is carrying out its legal duty to protect the personal information they hold under the legislative requirements

Assertion 10 – What councils need to do to ensure compliance



Have a council owned domain for website and email accounts



Ensure the council meets legislative website requirements



Understand how personal data is processed, who has access to it, how it is protected, how it is disposed of, and how requests are handled.



Have an IT Policy in place*



Assertion 10 – Email Management



Every authority **must** have a generic email account hosted on an authority owned domain

for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk **rather than** abcparishclerk@gmail.com or abcparishclerk@outlook.com for example.



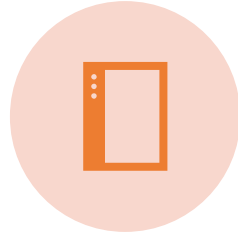
Councillors, Clerks and all office staff **should** have generic email addresses



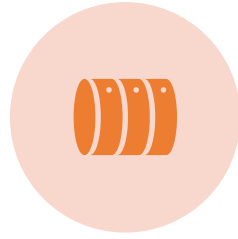
Non authority owned domains risk data stored outside of the UK



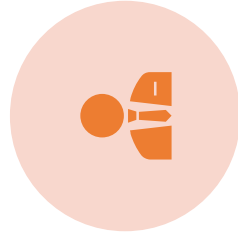
Assertion 10 – Why personal email addresses are no longer acceptable



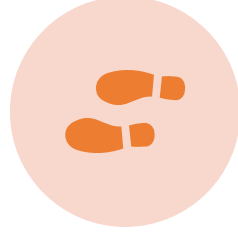
EMAIL, YAHOO, OUTLOOK
ETC, ARE NOT
COMPLIANT BECAUSE
THEY REQUIRE THE USE
OF INPUTTING PERSONAL
DATA



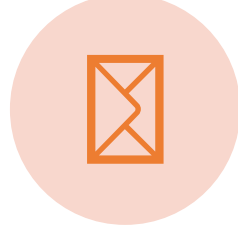
WHO WOULD OWN THE
DATA?



WHAT HAPPENS TO THE
DATA SHOULD THE
OWNER OF THE
PERSONAL EMAIL
ADDRESS LEAVE?



NO AUDIT TRAIL FOR
FOI'S/SAR'S



SECURITY - MORE EASILY
HACKED OR USED FOR
PHISHING SCAMS



Assertion 10 – Council owned domains

- By using a gov.uk (or org.uk) domain, the council meets the requirements under Assertion 10
- By owning a UK based domain the council can be confident that data storage and transfer is fully compliant with GDPR
- Emails and website should have the same domain name
 - E.g. parishclerk@abcparishcouncil.gov.uk
www.abcparishcouncil.gov.uk
- Yes, likely to incur additional costs, but now is the time to budget accordingly

Assertion 10 – Websites

1

All councils (excluding parish meetings) must meet legal requirements for all existing websites regardless of domain

2

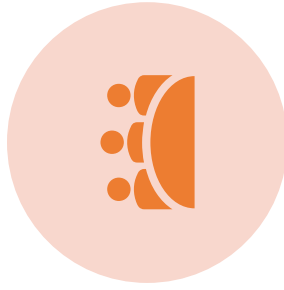
All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable)

3

All websites must publish documentation as specified in the 'Freedom of Information Act 2000 and the Transparency Code for the Smaller Authorities (where applicable)



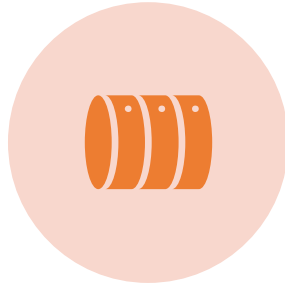
Assertion 10 – Data Protection



All councils, including parish meetings, must follow both the General Data Protection Regulation UK and the Data Protection Act (DPA) 2018



All councils, including parish meetings, must process personal data with care and in line with the seven principles of data protection



The DPA 2018 and GDPR UK classify the council as both a data controller and data processor



All smaller authorities (excluding parish meetings) must have an IT policy, explaining how everyone should conduct authority business in a secure and legal way when using IT equipment and software.



Assertion 10 – IT Policy

- It is now a requirement for all councils (except parish meetings) to have an adopted IT policy in place
- The policy needs to cover how devices and software are used (both council owned and personal devices)
- Councils need to ensure that it covers the security of data handling
- It will apply to Clerks, Councillors and staff



Assertion 10 – What happens if you are don't meet the requirements?

- You must declare a 'no' response under Assertion 10
 - The Internal Auditor will likely note the lack of compliance in their report
 - The External Auditor will then raise an 'other matter' to draw public attention to the non-compliance
- If you wrongly declare a 'yes' response, and evidence is found of non-compliance then the External Auditor would then need to raise an 'except for' (qualification) matter in their report, to highlight the fact that an incorrect response has been given.

Assertion 10 – In practice

Under Assertion 10, councils must:

- Comply with legal and statutory obligations under UK GDPR and the Data Protection Act 2018
- Process personal data lawfully, fairly and in line with the prescribed data protection principles
- Recognise their role as a Data Controller and a Data Processor

Under Assertion 10, councils should:

- Undertake Data Protection audits and data risk assessments
- Provide regular Data Protection training for councillors and council staff
- Have appropriate compliance policies in place to reflect the council's modus operandi



Sunningdale Parish Council

Internal Audit Report 2025-26 (Interim)

Stuart J Pollard
Director

Auditing Solutions Ltd

Background and Scope

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the interim work undertaken in relation to the 2025-26 financial year both at our offices in advance of and during our on-site visit on 20th October 2025. We thank the Clerk and her staff for assisting the process, providing all necessary documentation in either hard copy or electronic format to facilitate commencement of our review for the year.

Internal Audit Approach

In undertaking our review, we have again had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover is designed to afford assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'IA Report' in the Council's AGAR, which requires independent assurance over a series of internal control objectives.

Overall Conclusions

We are pleased to advise that, based on the work undertaken to date, the Clerk and Council have continued to maintain adequate and effective internal control arrangements.

We have discussed with the Clerk the inclusion of an additional assurance in the AGAR Governance Statement for 2025-26 at Box 10 relating to the posting of all necessary information on the Council's website in accordance, inter alia, with Data Protection requirements and will ensure appropriate compliance at our final review.

We will update this report following our final visit for the year, the date of which has yet to be determined, but will be timed to follow closure of the year's Omega accounts.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

The Council upgraded to the Rialtas Omega accounting software to record transactions through its principal Current and Deposit bank accounts held with Handelsbanken in a combined cashbook last year: they are now, also, operating the software through the Cloud.

Our objective in this area is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in the cashbooks or financial ledgers. To meet that objective, we have:-

- Ensured that the opening balances recorded on the accounting system for 2025-26 reflect those in the certified 2024-25 AGAR;
- Ensured that an appropriate cost and nominal coding structure remains in place;
- Ensured that the accounts system was in balance at 30th September 2025;
- Checked transactions for April and September 2025 in the combined cashbook; and
- Checked and agreed the bank reconciliations as at 30th April and September 2025 ensuring no long-standing uncleared transactions or other anomalous entries exist.

We also note the intent of transferring a tranche of funds to the CCLA Public Sector Deposit Fund in the near future and will review progress in that respect at our final review.

Conclusions

We are pleased to record that no issues of concern arise in this area currently. We shall extend our review of the combined cashbook detail to bank statements checking two further months, including that for March 2026, at our final visit, also verifying the accuracy of year-end bank reconciliation and ensuring the accurate disclosure of the year-end balances in the year's AGAR at Section 2, Box 8.

Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance documentation and processes in place, that Council meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are reasonably able to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We have reviewed the minutes of the Full Council and Committee meetings (excluding Planning) for the year to date as published on the website to determine whether or not any issues exist that may have an adverse effect, through litigation or other causes, on the Council's future financial stability, also ensuring that the Council has not taken, nor is planning, any actions that might result in ultra vires expenditure. We are pleased to record that no such concerns arise currently.

We note that the Council has reviewed and re-adopted SOs and Financial Regulations (FRs) based on the recently updated NALC model documents suitably adapted to Sunningdale's local circumstances.

We are also pleased to note that the external auditors signed off the 2024-25 AGAR with no significant concerns raised, noting their comments relating to the absence of the formal re-adoption of the risk register during 2024-25. We are pleased to note the appropriate publication of the Notice of Public Rights for that year on the Council's website for the requisite 30 working days.

Conclusions

There are no issues arising in this area currently. We shall continue our review of minutes and the Council's overall approach to governance at our year-end review visit. As highlighted in the preface to this report, we have discussed with the Clerk the additionally required assurance in the AGAR Governance Statement at Section 2, Box 10 and will ensure appropriate compliance at our final review.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct nominal codes have been applied in entering detail in the cashbooks; and
- VAT has been appropriately identified and been the subject of periodic recovery.

We have reviewed the operative procedures for the approval and release of payments, the majority of which are now processed online, and consider them appropriate for the Council's present requirements.

To provide assurance in this area we have selected a sample of 27 individual payments processed in the year to 30th September 2025 including all those individually in excess of £1,500, together with a more random selection of every 20th recorded cashbook transaction (irrespective of value). Our test sample totals £107,870 and equates to 68% by value of all non-pay related payments for the year as recorded in the accounts to date.

We are again pleased to note that VAT returns continue to be submitted at the end of each quarter, electronically as required by extant legislation, and have verified the accuracy of the final 2024-25 and first 2025-26 quarterly reclaims to date by reference to the Omega control account.

Conclusions

We are pleased to record that there are no issues arising in this area currently warranting formal comment or recommendation: we will extend our test sample of processed payments for the remainder of the year at our final review, also examining the remaining quarterly VAT reclaims.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage any potential risks to minimise the opportunity for their coming to fruition.

We note that the Risk register is the subject of current review and update and will ensure satisfactory completion of that review and formal adoption of the resultant document at our final review.

We have reviewed the Council's insurance schedule which runs to 30th September 2026 with appropriate cover in place with both Public and Employer's Liability standing at £10 million, together with Fidelity Guarantee cover of £2 million, which we are pleased to note was actioned in line with our prior year recommendation, and "Business Interruption – loss of revenue" cover of £60,000 all of which we consider appropriate for the Council's present requirements.

We have previously discussed with the Clerk the arrangements for completing safety inspections of Council play areas noting that they are undertaken fortnightly by a contractor supplemented by an additional quarterly review by a RoSPA accredited company.

Conclusions

No issues arise in this area currently: as indicated above, we will review the final version of the year's updated and adopted risk register at our final review visit ensuring its ongoing appropriateness for the Council's present requirements.

Review of Income

In examining the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources, to ensure that income is invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council. Consequently, we have:

- Examined the Council's formal Burial Register checking to ensure that each of the interments recorded as occurring in the year to 30th September 2025 are supported by relevant undertakers' interment applications and the legally required burial or cremation certificates, with no issues arising in that respect. We have also ensured that fees and charges have been levied appropriately in accordance with the Council's approved scale for 2025-26 and are pleased to record that no issues arise in that respect with all fees relating to our test sample due settled.
- Reviewed the spreadsheet record relating to the recovery of summer hanging basket fees with no issues arising;
- Examined the nominal income ledger for the year to date ensuring that, as far as we are reasonably able, all income due to the Council has been received and coded appropriately; and
- Examined the Omega Sales ledger "Unpaid invoices by date" report noting the existence of a few unpaid and unmatched receipts dating back as far as July 2024.

Conclusions and recommendation

We are pleased to record that no significant concerns exist on this area, although we urge that positive and appropriate action is taken to ensure recovery of all long-standing debts (i.e. those

older than 3 months) and to ensure that appropriate measures are put in place to ensure the routine review and that positive action is taken to ensure timely recovery of debts as they arise. We will undertake further work in this area at our final review examining the operative controls over further income streams.

RI. Appropriate arrangements should be put in place to ensure positive action is taken to pursue recovery of all long-standing debts and appropriate clearance of unmatched receipts recorded in the Omega Sales Ledger "Unpaid invoices by date" report.

Petty Cash and Credit Cards

The Council does not operate any petty cash scheme, nor does it hold any corporate debit or credit cards. Expenses are reimbursed with other trade payments and have been examined where included as part of our payments sample reported earlier.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the requirements of HMRC regarding the deduction and payment over of income tax and national insurance contributions, together with meeting the requirements of the local government pension scheme.

The payroll is operated in-house by the Clerk with total payroll costs reported at meetings along with other payments. We have examined payroll transaction detail by reference to the August 2025 staff payslips and Clerk's advised detail of staff contracted weekly hours and point on the national NJC scale. The August payroll also included the 2025-26 pay award gross salaries plus arrears payable from 1st April 2025. We have consequently: -

- Agreed the gross pay detail on the August payslips for each employee to the approved staff salaries payable, as advised by the Clerk; and
- Ensured the accurate calculation of tax, NI and pension contributions for that month to the relevant HMRC and LG Pension Fund deduction tables.

Conclusions

We are pleased to report that no issues arise in this area warranting formal comment or recommendation.

Investments and loans

Our objectives here are to ensure that the Council is "investing" surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

As indicated earlier in this report, surplus funds are currently held with Handelsbanken, detail of which we have examined as part of our above referenced cashbook testing, noting that the Council is receiving an appropriate rate of interest that is credited to the combined cashbook account monthly.

We note that the Council has no loans in existence repayable either by or to the Council.

Conclusions

No issues arise in this area warranting formal comment or recommendation. We note the action, as recorded earlier in this report, being taken currently to set up a CCLA PSDF account and will check progress in that respect at our final review visit.

Rec. Recommendations		Response
Review of Income		
R1	Appropriate arrangements should be put in place to ensure positive action is taken to pursue recovery of all long-standing debts and appropriate clearance of unmatched receipts recorded in the Omega Sales Ledger “Unpaid invoices by date” report.	