



Extraordinary Meeting of Finance Committee

Monday 12th January 2026 – 10:00 am

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 10:00 am on the day prior to the meeting.

FC 60 / 25 Chair's 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 61 / 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 62 / 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 63 / 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.

Natalie Hayes, Clerk to the Council
5 January 2026

22/12/2025

Sunningdale Parish Council Current Year

10:35

Balance Sheet as at 30 November 2025

31 March 2025

31 March 2026

Current Assets

2,905	Debtors (Sales Ledger)	12,658
3,325	Sundry Debtors	0
7,277	VAT Control A/C	4,203
674	Prepayments	674
2,210,719	Handelsbanken Current/Reserve	2,701,580

2,224,901

2,719,115

2,224,901 Total Assets

2,719,115

Current Liabilities

0	Handelsbanken 35day account	4,183
5,157	Creditors (Purchase Ledger)	6,715
3,421	Sundry Creditors	0
228	Allotment Key Deposits	238
290	Tennis Key Deposits	290
131,681	Receipts in Advance	0

140,777

11,426

2,084,124 Total Assets Less Current Liabilities

2,707,689

Represented By

129,094	General Reserve	220,908
61,412	EMR Tennis	68,696
10,203	EMR Village Hall	25,203
1,724	S106 - Open Space	1,724
14,189	S106 - Public Art	14,189
138	S106 - Community Facilities	138
4,000	EMR In Bloom	4,800
76,722	EMR Cemetery	94,722
7,950	EMR Van	15,450
72,262	EMR Property Maintenance	72,262
21	S106 - Allotments	21
1,590,413	CIL Reserve	2,056,205
115,956	EMR Playground	133,332
40	EMR Training	40

2,084,124

2,707,689

10:35

Balance Sheet as at 30 November 2025

31 March 2026

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial
Officer

Date : _____

Budget Assumptions 2026 / 2027

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

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:

Contributions to Reserves	2025/26	2026/27
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
Contributions from Reserves		
Property Maintenance	£4,000	£4,000
NET CONTRIBUTIONS	£58,221	£58,221

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:

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

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.

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