



SUNNINGDALE PARISH COUNCIL

Finance Committee Agenda Tuesday 10th February 2026 – 7:30 pm

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 64 / 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 65 / 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 66 / 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 67 / 25 Minutes of previous meetings

To review the minutes of the Finance Committee meetings held on 11 November 2025, 9 December 2025 and the extraordinary meeting held on 12 January 2026.

DECISION: To approve the minutes of the Finance committee meetings held on 11 November 2025 and 9 December 2025, and the extraordinary meeting held on 12 January 2026.

FC 68 / 25	Receipts and Payments
DECISION:	To receive the receipts and payments for 1 – 30 November 2025 and 1 – 31 December 2025.
FC 69 / 25	Bank Reconciliation
TO NOTE:	To receive the bank reconciliation as at 30 November 2025.
FC 70 / 25	Budget monitoring statement
TO NOTE:	To receive the budget monitoring statement as at 31 December 2025.
FC 71 / 25	EMR and Reserve Policy
DISCUSSION:	To review the EMR and Reserves Policy and make recommendations to Full Council.
FC 72 / 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 73 / 25	CIL Application: Charters School
	To review the additional information received from Charters School regarding CIL funding for retractable seating for the school hall.
DISCUSSION:	To consider and validate the additional information submitted in relation to the application from Charters school for £98,587 of CIL funding and make a recommendation to Full Council. (Full Council Minute Ref: 65/25)
FC 74 / 25	CIL Application: Sunningdale Bowling Club
	To review the additional information received from Sunningdale Bowling Club for their CIL application.
DISCUSSION:	To consider and validate the additional information submitted in relation to the application from Sunningdale Bowling Club for £30,000 of CIL funding and make a recommendation to Full Council. (Full Council Minute Ref: 65/25)
FC 75 / 25	Community Grant Applications
	To consider the grant applications received and make a recommendation to Full Council.
DECISION:	Application for £450 from Berkshire vision towards services supporting visually impaired people.
TO NOTE:	The committee is to note the community grant applications already received from Holy Trinity Church and Ascot Day Centre (Minute Ref: FC 36/25)
FC 76 / 25	Parish Council Credit Card and Spending Policy
DECISION:	To consider the proposal for a Parish Council credit card and Spending Policy and agree next steps prior to making a recommendation to Full Council.

FC 77 / 25 Variable Direct debit – Castle Water

DECISION: To approve the setting up of a variable direct debit for the cemetery. (The Pavillion and allotments water supply is already set up with a variable direct debit Min ref: 86/24/4)

FC 78 / 25 Information sharing and future meetings

TO NOTE: Any relevant updates from members of the committee.

The next meeting of the Finance Committee will be held on Tuesday 14 April 2026 at 7:30 pm.

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

Natalie Hayes, Clerk to the Council
5 February 2026



Minutes of the Extraordinary Finance Committee Meeting Tuesday 11th November 2025

FC 40 / 25 Attendance and apologies.

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

PRESENT: N. Hayes (Clerk/RFO)

FC 41 / 25 Disclosable pecuniary interests and other registerable interests

RESOLVED: There were no declarations of interest declared.

FC 42 / 25 Public Adjournment

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

FC 43 / 25 Purpose of the Extraordinary Meeting

TO NOTE: It was acknowledged that the purpose of the meeting was to continue the process of setting the draft budget for the financial year 2026/27 in preparation for its presentation to Full Council on 18th November 2025.

FC 44 / 25 Draft Budget for 2026/27

RESOLVED: The councillors discussed the draft budget during the meeting looking at each budget line, including reviewing the budget assumptions and feedback received and shared from other councillors.

TO NOTE: the Clerk advised that the draft budget would be added to Rialtas to utilise this functionality when time allowed to do this.

FC 45 / 25 Date of the next meeting

TO NOTE: The committee noted the next Finance meeting will be held on Tuesday 9th December at 7.30pm.

Meeting notes

The meeting started at 4:03 pm.

The meeting closed at 5:52 pm.

Signed as a true record of the meeting:

Signed: _____

Dated: _____

DRAFT



Extraordinary Minutes of the Finance Committee Monday 12 January 2026

FC 61 / 25 Attendance and apologies.

Attendance: Cllr Morgan, Cllr Newman and Cllr Coxon

Apologies Cllr Pike

Present: N. Hayes (Clerk/RFO)

As Cllr Pike, Chair of the Finance committee was absent, Cllr Morgan was elected as Chair for the meeting.

FC 62 / 25 Disclosable pecuniary interests and other registerable interests

RESOLVED: No disclosable pecuniary interests or other registerable interests were declared.

FC 63 / 25 Budget Review 2026/27

RESOLVED: The committee reviewed various documents during the meeting and agreed a draft budget to present to Council on 20th January.

TO NOTE: Cllr Coxon reminded Councillors to follow the correct process and stated that any items with financial implications should be referred to the Finance Committee first.

The committee advised they would not approve the salary and staff budget until they had received a recommendation from the HR committee.

The Clerk was asked to produce several reports to be shared with the Finance Committee and Full Council. The Clerk will liaise with Cllr Morgan to confirm the reports required for Full Council meeting on 20th January.

The Clerk advised that information from the meeting would be entered into Rialtas to produce the reports required for the Full Council, noting that this represents a new format for presenting information to councillors.

Cllr Morgan noted the questions submitted in advance of the meeting by Cllr Evans.

Meeting notes

The meeting started promptly at 10:00 am.

The meeting closed at 12:00 pm.

Signed as a true record of the meeting:

Signed:

Dated:

DRAFT



Minutes of the Finance Committee Meeting Tuesday 9 December 2025

FC 46 / 25 Chair Welcome

FC 47 / 25 Attendance and apologies.

Attendance: Cllr Morgan, Cllr Newman and Cllr Coxon

Apologies Cllr Pike

Present: N. Hayes (Clerk/RFO)

As Cllr Pike, Chair of the Finance committee was absent, Cllr Morgan was elected as Chair for the meeting.

FC 48 / 25 Disclosable pecuniary interests and other registerable interests

RESOLVED: No disclosable pecuniary interests or other registerable interests were declared.

FC 49 / 25 To review minutes of the meeting of 14 October 2025

RESOLVED: That the minute of the meetings held on 14 October were signed by the Chair as an accurate record of the meeting.

FC 50 / 25 Public Adjournment.

There were no members of the public present at the meeting.

FC 51 / 25 Receipts and Payments

RESOLVED: to receive the receipts and payments for 1 – 31 October 2025.

FC 52 / 25 Bank Reconciliation

TO NOTE: The committee received the bank reconciliation as of 31 October 2025.

FC 53 / 25 Budget monitoring statement

TO NOTE: The committee received the budget monitoring statement as of 31 October 2025.

FC 54 / 25 Budget Review for 2026/27

TO NOTE: The Clerk/RFO had prepared an updated budget for discussion at the meeting. After discussion about each line of the budget, it was agreed that the Finance Committee needed to meet at an extraordinary meeting in early January to put together a resolution to take to the Council meeting on the 20th January 2026.

During this agenda item it was agreed to extend the meeting by 15 minutes.

FC 55 / 25 AGAR Assertion 10.

There were no questions asked about the information shared with councillors before the meeting.

Cllr Morgan requested that the publications scheme be reviewed.

FC 56 / 25 Interim Internal Audit

The Clerk/RFO advised that a process is being implemented to pick up on the feedback from the interim internal audit, which was carried out in October.

FC 57 / 25 Items for future agenda and date of next meeting

There were no items mentioned for future agendas.

Part 2 - Confidential

Note that while the matters below were considered in Confidential Session the resulting minutes need not be considered confidential.

FC 59 / 25 VAT and Tennis coaches' update

RESOLUTION: the committee received an oral report from the RFO regarding VAT and Tennis coaches.
The finance committee will report the outcome to Full Council.

Meeting notes

The meeting started promptly at 7:30 pm.

The meeting closed at 10:00 pm.

Signed as a true record of the meeting:

Signed: _____

Dated: _____

List of Payments made between 01/12/2025 and 31/12/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/12/2025	Shorts Group Limited	196	620.33		Refuse/dog bins OCT 25
01/12/2025	4Com Network Services Ltd	DD197	568.82		Services & new router OCT 25
01/12/2025	Shire Leasing PLC	DD198	145.61		Rental & Fees NOV 25
01/12/2025	Croner Group Ltd	DD199	126.65		Services for NOV 25
01/12/2025	Suzie Parker	TNSFR	339.89		Nov Expenses
02/12/2025	John Rose	TNSFR	1,275.00		Flat rent JR
02/12/2025	John Rose	TNSFR	-1,275.00		Rent flat JR
04/12/2025	The Cartridge People Ltd	170	125.90		Printer ink & paper
04/12/2025	Longacres Garden Centre	171	135.61		Winter planting for troughs
04/12/2025	Trade UK/Screwfix	172	15.99		Inspection Mirror 55mm dia
04/12/2025	Seldram Supplies Camberley	173	228.62		Washroom/cleaning supplies
04/12/2025	Lamps and Tubes Illuminations	174	1,020.00		Install of remembrance banners
04/12/2025	Longacres Garden Centre	174	135.64		Plants for recreation ground
04/12/2025	Proludic Limited	175	88.15		Nut socket & bolt
08/12/2025	Telefonica UK Limited	208	153.60		Mobile phone subs DEC 25
11/12/2025	LGRC Associates Ltd	DEPOSIT	-4,500.00		Returnable Deposit refund
12/12/2025	A & C Copying Ltd.T/A	174	192.00		Christmas banners
12/12/2025	R J Hayward	175	150.00		Holy Trinity Hedge Trimming
12/12/2025	Helen Goodwin Tax & Accounts	176	25.00		Assist Clerk with acc software
12/12/2025	ITQED Business Solutions	177	481.98		Microsoft premium OCT 25
12/12/2025	Matthew Lane	178	880.00		2 x prep burial plots
12/12/2025	Tom Horrox t/a Mayan Productio	179	250.00		Sound equipment Xmas event
12/12/2025	Medic Paul	180	135.00		Medical Cover Xmas event
12/12/2025	Suzanne Parker	181	48.50		Gift for Xmas volunteers
12/12/2025	John Rose	182	54.14		Fuel for van, mower & tools
12/12/2025	SLCC Enterprises Ltd	183	24.00		How to use ChatGBT event fee
12/12/2025	Nikki Tomlinson	184	48.00		Key cutting & baby sitting
12/12/2025	Handelsbanken	TNSFR	25.38		bank charges
17/12/2025	Red Kite Conservation Services	185	819.00		Holy Trinity mowing NOV 25
19/12/2025	All Seasons Window Cleaning Lt	186	48.00		Bus shelter clean NOV 25
19/12/2025	Daniel James Legg	187	150.00		Holy Tinity Hedge Cutting
19/12/2025	Technical Surfaces Ltd.	188	450.00		MatchFit sand dress NOV 25
19/12/2025	Castle Water Cemetery	189	6.15		Cemetery water NOV 25
19/12/2025	Castle Water Cemetery	189	7.35		Water cemetery NOV 25
19/12/2025	E.ON Next Energy Limited	190	187.75		Gas NOV 25
19/12/2025	ITQED Business Solutions	191	574.98		Support contract DEC 25
19/12/2025	Lawn Tennis Operations Assoc L	192	216.00		Annual Registration OCT 25
19/12/2025	Suzanne Parker	193	63.16		Jingle & Mingle provisions
19/12/2025	Trade UK/Screwfix	194	11.47		Sieve for sandpit
19/12/2025	Sunningdale Women's Institute	195	40.00		Jingle & Mingle hall hire
19/12/2025	Suzie Parker	TNSFR	63.16		Dec Exp SP
19/12/2025	Payroll Dec	TNSFR	16,279.65		Payroll Dec
22/12/2025	Ecotricity Ltd (tennis)	DD200	86.05		Tennis electricity NOV 25

List of Payments made between 01/12/2025 and 31/12/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
22/12/2025	Castle Water Allotments	202	7.35		Water allotment NOV 25
22/12/2025	MatchPoint Tennis	TNSFR	3,081.02		VAT Refund
22/12/2025	Clive Asprey Tennis	TNSFR	1,431.00		VAT refund
24/12/2025	Playcheck UK	203	800.00		P/Ledger Electronic Payment
29/12/2025	Ecotricity Ltd	DD29/12/25	416.00		Office electricity NOV 25
Total Payments			<u>26,256.90</u>		

Handelsbanken

Payments made between 01/11/2025 and 30/11/2025

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
03/11/2025	Shire Leasing	DDR	145.61			4021	101	145.61	November hosted phone system
03/11/2025	4Com Network Services Ltd	DDR	486.53			4021	101	486.53	4Com Network Services Ltd
03/11/2025	Shorts Group Ltd	DDR	578.15		96.36	4015	202	481.79	inv 283829 and 283830
07/11/2025	Suzanne Parker	149	135.15	135.15		500			Xmas decorations
07/11/2025	John Rose	150	82.73	82.73		500			Travel and fuel
07/11/2025	Trade UK/Screwfix	151	87.97	87.97		500			Rofie blow torch & gas
07/11/2025	ITQED Business Solutions	152	420.00	420.00		500			Monthly support OCT 25
07/11/2025	Matthew Lane	153	1,010.00	1,010.00		500			Various burial/ashes prep work
07/11/2025	LGRC Associates Ltd	154	2,414.53	2,414.53		500			Locum/RFO services SEP 25
07/11/2025	Technical Surfaces Ltd.	155	450.00	450.00		500			Tennis cts service no. 4 of 6
07/11/2025	John Rose	TNSFR	82.74			4009	101	35.80	JR expenses
						4048	202	39.99	JR expenses
						4049	202	6.95	JR expenses
07/11/2025	Sarah Sowerby	TNSFR	135.15			4301	305	135.15	SP expenses
07/11/2025	Handelsbanken	TNSFR	500,000.00			210		500,000.00	Transfer to 35 day acct
07/11/2025	Handelsbanken	TNSFR	-500,000.00			210		-500,000.00	Transfer to 35 day account
07/11/2025	John Rose	TNSFR	-82.74			4009	101	-35.80	November expenses
						4048	202	-39.99	November expenses
						4049	202	-6.95	November expenses
07/11/2025	Sarah Sowerby	TNSFR	-135.15			4301	305	-135.15	expenses
10/11/2025	Matt Lane	TNSFR	1,010.00			4037	203	1,010.00	Matt Lane burial
10/11/2025	LGRC	TNSFR	2,414.53			4006	101	2,414.53	LGRC Sept
10/11/2025	Technical Surfaces Ltd	TNSFR	450.00			4043	205	450.00	Sand dressed pitch TENNIS
10/11/2025	ITQED Ltd	TNSFR	420.00			4024	101	420.00	ITQED support contract
10/11/2025	Matt Lane	TNSFR	-1,010.00			4037	203	-1,010.00	Matt Lane
10/11/2025	Longacres Garden Centre	TNSFR	-2,414.53			4006	101	-2,414.53	agency staff
10/11/2025	Technical surfaces	TNSFR	-450.00			4043	205	-450.00	tennis maintenance
10/11/2025	ITQED Ltd	TNSFR	-420.00			4024	101	-420.00	nov
14/11/2025	Handelsbanken	185	28.53			4050	101	28.53	Nov charges
17/11/2025	Castle water	DDR	174.86			4012	202	174.86	ref 100111346884 REC GRO
20/11/2025	ITQED Business Solutions	156	901.98	901.98		500			Support Contract
Subtotal Carried Forward:			6,916.04	5,502.36	96.36			1,317.32	

Handelsbanken

Payments made between 01/11/2025 and 30/11/2025

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
									Monthly NOV 25
20/11/2025	E.ON Next Energy Limited	157	84.78	84.78		500			Pavilion gas SEP/OCT 25
20/11/2025	GM Events Hire	158	300.00	300.00		500			Christmas photo booth hire
20/11/2025	Harry Stebbing Workshop	159	11.98	11.98		500			Letters for winner board
20/11/2025	Suzanne Parker	160	38.26	38.26		500			Christmas backdrop
20/11/2025	Royal British Legion Industrie	161	200.00	200.00		500			Remembrance Wreath donation
20/11/2025	SLCC Enterprises Ltd	162	240.00	240.00		500			Membership Fee N Tomlinson
20/11/2025	Payroll Nov	186	15,496.63			4001	101	15,496.63	Payroll Nov
20/11/2025	Eco Tricity	DDR	64.01			4014	205	64.01	Tennis Electric
20/11/2025	Suzie Parker	TNSFR	38.26			4301	305	38.26	Nov exp xmas
20/11/2025	SLCC	TNSFR	240.00			4064	101	240.00	SLCC membership NT
20/11/2025	GM Events	TNSFR	300.00			4301	304	300.00	photo booth xmas
20/11/2025	Harry Stebbing Workshop	TNSFR	11.98		2.00	4020	204	9.98	Allot letters
20/11/2025	Royal British Legion	TNSFR	200.00			4302	305	200.00	RBL Wreath donation
20/11/2025	EON Next Energy Limited	TNSFR	84.78		4.04	4014	202	80.74	EON Inv 266942680
20/11/2025	SLCC	TNSFR	-240.00			4064	101	-240.00	membership
20/11/2025	GM Events	TNSFR	-300.00			4301	304	-300.00	xmas event
20/11/2025	Harry Stebbings	TNSFR	-11.98			4020	204	-11.98	allotment stickers
20/11/2025	Royal British Legion	TNSFR	-200.00			4302	305	-200.00	wreath donation
20/11/2025	EON Next Energy Limited	TNSFR	-84.78			4014	202	-84.78	gas nov
20/11/2025	ITQED Ltd	TNSFR	-901.98			4024	101	-901.98	ITQED Ltd
21/11/2025	Eco Tricity	DD	64.01			4014	205	64.01	Eco Tricity
21/11/2025	ITQED Ltd	TNSFR	901.98			4024	101	901.98	ITQED Ltd
26/11/2025	Eco Tricity	DD	416.00			4014	207	416.00	Eco Tricity
28/11/2025	Wicksteed Leisure Ltd	163	338.18	338.18		500			Rock'n'Bowl parts/labour
28/11/2025	Auditing Solutions Ltd.	164	474.00	474.00		500			Interim internal audit 25-26
28/11/2025	Bawden Contracting Services Lt	165	3,641.28	3,641.28		500			Tree survey across parish
28/11/2025	E.ON Next Energy Limited	165	124.64	124.64		500			Pavilion Gas 22-30/09/25
28/11/2025	R J Hayward	166	800.00	800.00		500			Hedge trimming SVH/Allotments
28/11/2025	Natalie Hayes	166	171.91	171.91		500			Travel and parking
28/11/2025	Sunningdale Women's Institute	166	40.00	40.00		500			Hall hire 18/11/25
28/11/2025	Leaf the Rest To Us	167	400.00	400.00		500			Shockwave of sports field
28/11/2025	Suzanne Parker	167	339.89	339.89		500			Xmas event and

Subtotal Carried Forward:

30,199.87

12,707.28

102.40

17,390.19

Handelsbanken

Payments made between 01/11/2025 and 30/11/2025

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u> <u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
								travel
28/11/2025	Windowflowers Ltd	168	4,809.60	4,809.60		500		Winter 25 / Spring 26 Bloom
28/11/2025	Nikki Tomlinson	168	71.25	71.25		500		Travel and postage
28/11/2025	Village Life Publishing Ltd	169	133.20	133.20		500		Village Life - DEC 25
Total Payments:			35,213.92	17,721.33	102.40		17,390.19	

Handelsbanken

Receipts received between 01/11/2025 and 30/11/2025

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: 03/11/2025	1,275.00						
	John Rose	1,275.00			1014	207	1,275.00	Flat rent
	Banked: 03/11/2025	364.80						
	Savills	364.80			1040	303	364.80	Blooms
	Banked: 03/11/2025	120.00						
	Lodge Brothers	120.00			1031	203	120.00	Hatch mem
	Banked: 03/11/2025	4,575.00						
	Lodge Brothers	4,575.00			1031	203	4,575.00	WALKER
	Banked: 04/11/2025	182.40						
	Full house restaurant	182.40			1040	303	182.40	Blooms
	Banked: 05/11/2025	3,975.00						
	Aviva	3,975.00			1195	101	3,975.00	Insurance claim
	Banked: 07/11/2025	32.00						
	Ward	32.00			1021	205	32.00	junior membership
	Banked: 10/11/2025	934.00						
	Match Point Tennis	934.00			1023	205	934.00	April Inv
	Banked: 11/11/2025	360.00						
	SPB Stonework	360.00			1031	203	360.00	Inv 83
	Banked: 11/11/2025	20.00						
	Furness SJ	20.00			1040	304	20.00	Inv 140 xmas stall
	Banked: 13/11/2025	20.00						
	Resinspirations	20.00			1040	304	20.00	xmas stall
	Banked: 13/11/2025	225.00						
	Sytner	225.00			1040	304	225.00	Christmas sponsorship
	Banked: 13/11/2025	30.00						
	Timber Windows	30.00			1040	304	30.00	inv 143 xmas stall
	Banked: 13/11/2025	350.00						
	Naan and sizzle	350.00			1017	207	350.00	pitch fee
	Banked: 14/11/2025	403.00						
	Clive Asprey	403.00			1023	205	403.00	Tennis coaching
	Banked: 17/11/2025	20.00						
	Simply Oxygen	20.00			1040	304	20.00	Xmas stall
	Banked: 17/11/2025	30.00						
	Crossley JR	30.00			1040	304	30.00	xmas stall
	Banked: 21/11/2025	1,875.00						
	A Greenwood	1,875.00			1031	203	1,875.00	Inv 149 Malone
Subtotal Carried Forward:		14,791.20	0.00	0.00			14,791.20	

Handelsbanken

Receipts received between 01/11/2025 and 30/11/2025

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: 27/11/2025	60.00						
	Mccarthy YS	60.00			1031	203	60.00	CEM
	Banked: 28/11/2025	1,039.36						
	Stripe online for Clubspark	1,039.36			1021	205	35.50	Electricity
					1022	205	306.40	Pay and Play
					1021	205	192.11	Adult season ticket
					1021	205	61.64	Junior Season ticket
					1021	205	389.58	Family Season ticket
					1021	205	54.13	Senior Season ticket
	Banked: 30/11/2025	4,183.44						
	Handelsbanken	4,183.44			210		4,183.44	Interest on 35 day acct
Total Receipts:		20,074.00	0.00	0.00			20,074.00	

Nominal Ledger Analysis								
Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 01/12/2025	80.00						
	Sales Recpts Page 102	80.00	80.00		100			Sales Recpts Page 102
	Banked: 02/12/2025	420.00						
	Sales Recpts Page 103	420.00	420.00		100			Sales Recpts Page 103
	Banked: 02/12/2025	1,275.00						
JP rent	John Rose	1,275.00			1014	207	1,275.00	rent JP
	Banked: 08/12/2025	850.00						
	Sales Recpts Page 104	850.00	850.00		100			Sales Recpts Page 104
	Banked: 08/12/2025	273.60						
	Sales Recpts Page 105	273.60	273.60		100			Sales Recpts Page 105
	Banked: 11/12/2025	66.00						
	JS Jonathan Austero	66.00			1021	205	66.00	Tennis Membership
	Banked: 12/12/2025	524.82						
	Sales Recpts Page 106	524.82	524.82		100			Sales Recpts Page 106
	Banked: 12/12/2025	482.05						
	Sales Recpts Page 107	482.05	482.05		100			Sales Recpts Page 107
	Banked: 12/12/2025	900.00						
	Sales Recpts Page 108	900.00	900.00		100			Sales Recpts Page 108
	Banked: 19/12/2025	194.00						
	Sales Recpts Page 109	194.00	194.00		100			Sales Recpts Page 109
	Banked: 22/12/2025	80.00						
	Sales Recpts Page 110	80.00	80.00		100			Sales Recpts Page 110
	Banked: 24/12/2025	517.00						
	Sales Recpts Page 111	517.00	517.00		100			Sales Recpts Page 111
	Banked: 29/12/2025	158.50						
	Stripe online for Clubspark	158.50			1021	205	54.13	Senior Tennis membership
					1022	205	85.90	Pay and play Dec
					1021	205	18.47	electricity
Total Receipts:		5,820.97	4,321.47	0.00			1,499.50	

**Bank Reconciliation Statement as at 30/11/2025
for Cashbook 1 - Handelsbanken**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbank	30/11/2025		399,179.77
Handelsbank 35 day account	30/11/2025		2,312,916.12
			<hr/> 2,712,095.89

<u>Unpresented Payments (Minus)</u>	<u>Amount</u>
22/09/2025 119 Castle Water Cemetery	10.47
03/10/2025 TNSFR Match Point Tennis	-4,072.69
03/10/2025 TNSFR M S Services Design Ltd	4,072.69
06/10/2025 125 E.ON Next Energy Limited	114.39
07/11/2025 TNSFR John Rose	82.74
07/11/2025 TNSFR Sarah Sowerby	135.15
07/11/2025 TNSFR Handelsbanken	500,000.00
07/11/2025 TNSFR Handelsbanken	-500,000.00
07/11/2025 TNSFR John Rose	-82.74
07/11/2025 TNSFR Sarah Sowerby	-135.15
10/11/2025 TNSFR Matt Lane	1,010.00
10/11/2025 TNSFR LGRC	2,414.53
10/11/2025 TNSFR Technical Surfaces Ltd	450.00
10/11/2025 TNSFR ITQED Ltd	420.00
10/11/2025 TNSFR Matt Lane	-1,010.00
10/11/2025 TNSFR Longacres Garden Centre	-2,414.53
10/11/2025 TNSFR Technical surfaces	-450.00
10/11/2025 TNSFR ITQED Ltd	-420.00
20/11/2025 156 ITQED Business Solutions	901.98
20/11/2025 158 GM Events Hire	300.00
20/11/2025 162 SLCC Enterprises Ltd	240.00
20/11/2025 TNSFR Suzie Parker	38.26
20/11/2025 TNSFR Harry Stebbing Workshop	11.98
20/11/2025 TNSFR Royal British Legion	200.00
20/11/2025 TNSFR EON Next Energy Limited	84.78
20/11/2025 TNSFR SLCC	-240.00
20/11/2025 TNSFR GM Events	-300.00
20/11/2025 TNSFR Harry Stebbings	-11.98
20/11/2025 TNSFR Royal British Legion	-200.00
20/11/2025 TNSFR EON Next Energy Limited	-84.78
20/11/2025 TNSFR ITQED Ltd	-901.98
21/11/2025 DD Eco Tricity	64.01
28/11/2025 163 Wicksteed Leisure Ltd	338.18
28/11/2025 164 Auditing Solutions Ltd.	474.00
28/11/2025 165 Bawden Contracting Services Lt	3,641.28
28/11/2025 166 R J Hayward	800.00
28/11/2025 167 Leaf the Rest To Us	400.00
28/11/2025 168 Windowflowers Ltd	4,809.60
28/11/2025 167 Suzanne Parker	339.89

**Bank Reconciliation Statement as at 30/11/2025
for Cashbook 1 - Handelsbanken**

	<u>Amount</u>	<u>Balances</u>
		11,030.08
		<u>2,701,065.81</u>
<u>Unpresented Receipts (Plus)</u>		
	0.00	
		<u>0.00</u>
		2,701,065.81
	Balance per Cash Book is :-	2,701,065.81
	Difference is :-	0.00

Clerk/RFO:

NameSignedDate

Councillor:

NameSignedDate

**Bank Reconciliation Statement as at 30/11/2025
for Cashbook 1 - Handelsbanken**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbank	30/11/2025		399,179.77
Handelsbank 35 day account	30/11/2025		2,312,916.12
			<u>2,712,095.89</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	
20/11/2025 TNSFR	Suzie Parker	38.26	
21/11/2025 DD	Eco Tricity	64.01	
28/11/2025 163	Wicksteed Leisure Ltd	338.18	
28/11/2025 164	Auditing Solutions Ltd.	474.00	
28/11/2025 165	Bawden Contracting Services Lt	3,641.28	
28/11/2025 166	R J Hayward	800.00	
28/11/2025 167	Leaf the Rest To Us	400.00	
28/11/2025 168	Windowflowers Ltd	4,809.60	
28/11/2025 167	Suzanne Parker	339.89	
			<u>11,030.08</u>
			2,701,065.81
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,701,065.81
Balance per Cash Book is :-			2,701,065.81
Difference is :-			0.00

Clerk/RFO:

NameSignedDate

Councillor:

NameSignedDate

**Bank Reconciliation Statement as at 30/11/2025
for Cashbook 1 - Handelsbanken**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbank	30/11/2025		399,179.77
Handelsbank 35 day account	30/11/2025		2,317,099.56
			<u>2,716,279.33</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	
20/11/2025 TNSFR Suzie Parker		38.26	
21/11/2025 DD Eco Tricity		64.01	
28/11/2025 163 Wicksteed Leisure Ltd		338.18	
28/11/2025 164 Auditing Solutions Ltd.		474.00	
28/11/2025 165 Bawden Contracting Services Lt		3,641.28	
28/11/2025 166 R J Hayward		800.00	
28/11/2025 167 Leaf the Rest To Us		400.00	
28/11/2025 168 Windowflowers Ltd		4,809.60	
28/11/2025 167 Suzanne Parker		339.89	
			<u>11,030.08</u>
			2,705,249.25
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,705,249.25
		Balance per Cash Book is :-	2,705,249.25
		Difference is :-	0.00

Clerk/RFO:

NameSignedDate

Councillor:

NameSignedDate

Detailed Income & Expenditure by Budget Heading 31/12/2025

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>101 Administration</u>								
1099 Sundry Income	0	1,676	0	(1,676)			0.0%	
1176 Precept	0	260,811	260,811	0			100.0%	
1190 Interest Received	0	31,436	50,000	18,564			62.9%	
1195 Insurance Payout	0	3,975	0	(3,975)			0.0%	
Administration :- Income	0	297,898	310,811	12,913			95.8%	0
4001 Salaries and Wages	16,280	134,316	185,530	51,214		51,214	72.4%	
4002 Contingency for Cost of Living	0	0	5,680	5,680		5,680	0.0%	
4006 Agency Staff	(3,750)	11,455	0	(11,455)		(11,455)	0.0%	
4008 Training	0	1,366	3,000	1,634		1,634	45.5%	
4009 Travel	0	85	250	165		165	34.0%	
4010 Misc Staff Costs	30	133	100	(33)		(33)	132.6%	
4020 Miscellaneous Expenses	0	87	300	213		213	28.9%	
4021 Telephone VOIP and Broadband	620	4,568	3,780	(788)		(788)	120.9%	
4022 Postage	0	0	100	100		100	0.0%	
4023 Printing, Stationery & Ref Bks	0	827	1,300	473		473	63.6%	
4024 IT Costs & Support	895	6,323	6,000	(323)		(323)	105.4%	
4025 Insurance	0	2,517	2,500	(17)		(17)	100.7%	
4026 Subscriptions	0	1,687	3,500	1,813		1,813	48.2%	
4031 Advertising	0	0	100	100		100	0.0%	
4042 Grounds Maintenance	129	258	0	(258)		(258)	0.0%	
4043 Equipment Maintenance	0	0	0	(0)		(0)	0.0%	
4050 Bank Charges	(102)	245	700	455		455	35.1%	
4061 Audit Fees (External)	0	1,365	0	(1,365)		(1,365)	0.0%	
4062 Audit Fees (Internal)	0	905	850	(55)		(55)	106.5%	
4063 Accountancy Support	0	3,540	4,000	460		460	88.5%	
4064 Legal and Professional Fees	107	1,140	2,250	1,110		1,110	50.7%	
4701 Grants	0	0	5,000	5,000		5,000	0.0%	
Administration :- Indirect Expenditure	14,209	170,819	224,940	54,121	0	54,121	75.9%	0
Net Income over Expenditure	(14,209)	127,079	85,871	(41,208)				
<u>102 Democratic Process</u>								
4008 Training	150	185	1,000	815		815	18.5%	
4020 Miscellaneous Expenses	0	198	0	(198)		(198)	0.0%	
4024 IT Costs & Support	0	878	2,500	1,622		1,622	35.1%	
4031 Advertising	0	53	0	(53)		(53)	0.0%	
4033 Parish Newsletter	353	1,018	1,750	732		732	58.2%	
4034 Parish Website	0	0	850	850		850	0.0%	
4201 Chairmans Activities	0	0	500	500		500	0.0%	

Detailed Income & Expenditure by Budget Heading 31/12/2025

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4202 Annual Parish Meeting	240	355	250	(105)		(105)	142.0%	
4211 Election Expenses	0	0	4,000	4,000		4,000	0.0%	
4231 Community Action	0	192	1,200	1,008		1,008	16.0%	
Democratic Process :- Indirect Expenditure	743	2,879	12,050	9,171	0	9,171	23.9%	0
Net Expenditure	(743)	(2,879)	(12,050)	(9,171)				
<u>202 Recreation Ground</u>								
1011 Rent Received Field	45	162	0	(162)			0.0%	
1020 Letting Income	0	0	1,000	1,000			0.0%	
Recreation Ground :- Income	45	162	1,000	838			16.2%	0
4007 Health & Safety	(3,034)	3,596	1,120	(2,476)		(2,476)	321.1%	
4012 Water Rates	0	801	3,500	2,699		2,699	22.9%	
4014 Electricity & Gas	0	1,016	0	(1,016)		(1,016)	0.0%	
4015 Waste Services	0	482	0	(482)		(482)	0.0%	
4038 Tree maintenance	0	840	1,080	240		240	77.8%	
4040 Dog Bin Emptying	0	3,401	4,280	879		879	79.5%	
4042 Grounds Maintenance	308	1,702	3,630	1,928		1,928	46.9%	
4043 Equipment Maintenance	9	4,435	6,650	2,215		2,215	66.7%	
4044 Equipment Hire	0	0	610	610		610	0.0%	
4045 Equipment & Small Tools	0	266	760	494		494	34.9%	
4046 Vehicle Repairs/Mtce	0	0	500	500		500	0.0%	
4047 Vehicle Tax/Insurance	0	181	860	679		679	21.1%	
4048 Vehicle Fuel & Oil	21	244	750	506		506	32.6%	
4049 Other Fuel & Oil	24	269	960	691		691	28.0%	
Recreation Ground :- Indirect Expenditure	(2,672)	17,234	24,700	7,466	0	7,466	69.8%	0
Net Income over Expenditure	2,717	(17,072)	(23,700)	(6,628)				
<u>203 Cemetery</u>								
1031 Cemetery Income	0	26,734	21,700	(5,034)			123.2%	
1032 Headstones	60	2,840	2,500	(340)			113.6%	
1033 Grant of Rights	0	14,905	21,800	6,895			68.4%	
Cemetery :- Income	60	44,479	46,000	1,521			96.7%	0
4012 Water Rates	0	83	220	137		137	37.8%	
4015 Waste Services	7	7	0	(7)		(7)	0.0%	
4037 Grave Services	880	6,201	8,260	2,059		2,059	75.1%	
4038 Tree maintenance	0	0	360	360		360	0.0%	
4042 Grounds Maintenance	0	2,640	1,000	(1,640)		(1,640)	264.0%	
Cemetery :- Indirect Expenditure	887	8,931	9,840	909	0	909	90.8%	0
Net Income over Expenditure	(827)	35,548	36,160	612				

Detailed Income & Expenditure by Budget Heading 31/12/2025

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>204 Allotments</u>								
1010 Rent Received	0	448	2,070	1,623			21.6%	
Allotments :- Income	<u>0</u>	<u>448</u>	<u>2,070</u>	<u>1,623</u>			<u>21.6%</u>	<u>0</u>
4012 Water Rates	(439)	326	650	324		324	50.1%	
4015 Waste Services	7	7	0	(7)		(7)	0.0%	
4020 Miscellaneous Expenses	0	9,507	180	(9,327)		(9,327)	5281.6%	9,323
4038 Tree maintenance	0	1,015	1,500	485		485	67.7%	
4042 Grounds Maintenance	0	478	1,000	522		522	47.8%	
Allotments :- Indirect Expenditure	<u>(432)</u>	<u>11,333</u>	<u>3,330</u>	<u>(8,003)</u>	<u>0</u>	<u>(8,003)</u>	<u>340.3%</u>	<u>9,323</u>
Net Income over Expenditure	<u>432</u>	<u>(10,885)</u>	<u>(1,260)</u>	<u>9,625</u>				
6000 plus Transfer from EMR	0	9,323	0	(9,323)				
Movement to/(from) Gen Reserve	<u>432</u>	<u>(1,562)</u>	<u>(1,260)</u>	<u>302</u>				
<u>205 Tennis</u>								
1012 Electricity income	0	45	500	455			9.0%	
1021 Tennis Court Season Ticket	139	10,439	14,560	4,121			71.7%	
1022 Tennis Court P&P	86	4,656	2,850	(1,806)			163.4%	
1023 Tennis Court Coaching	1,974	12,880	12,000	(880)			107.3%	
1024 Tennis Box League	0	75	90	15			83.5%	
1099 Sundry Income	(4,512)	2,421	0	(2,421)			0.0%	
Tennis :- Income	<u>(2,314)</u>	<u>30,516</u>	<u>30,000</u>	<u>(516)</u>			<u>101.7%</u>	<u>0</u>
4014 Electricity & Gas	82	649	870	221		221	74.6%	
4020 Miscellaneous Expenses	0	1,550	0	(1,550)		(1,550)	0.0%	
4022 Postage	0	0	190	190		190	0.0%	
4023 Printing, Stationery & Ref Bks	0	0	600	600		600	0.0%	
4026 Subscriptions	216	216	440	224		224	49.1%	
4043 Equipment Maintenance	15	2,714	3,000	286		286	90.5%	
4045 Equipment & Small Tools	0	3,761	0	(3,761)		(3,761)	0.0%	3,761
Tennis :- Indirect Expenditure	<u>313</u>	<u>8,891</u>	<u>5,100</u>	<u>(3,791)</u>	<u>0</u>	<u>(3,791)</u>	<u>174.3%</u>	<u>3,761</u>
Net Income over Expenditure	<u>(2,627)</u>	<u>21,625</u>	<u>24,900</u>	<u>3,275</u>				
6000 plus Transfer from EMR	0	3,761	0	(3,761)				
Movement to/(from) Gen Reserve	<u>(2,627)</u>	<u>25,386</u>	<u>24,900</u>	<u>(486)</u>				
<u>206 Pavilion Toilets</u>								
4003 Casual Labour	0	420	0	(420)		(420)	0.0%	
4016 Cleaning Costs	200	200	1,450	1,250		1,250	13.8%	

Detailed Income & Expenditure by Budget Heading 31/12/2025

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4017 Cleaning Supplies	0	1,026	1,300	274		274	78.9%	
Pavilion Toilets :- Indirect Expenditure	200	1,646	2,750	1,104	0	1,104	59.8%	0
Net Expenditure	(200)	(1,646)	(2,750)	(1,104)				
207 Facilities								
1012 Electricity income	158	2,379	2,500	121			95.2%	
1013 Rent Received Chalet	200	1,894	2,400	506			78.9%	
1014 Rent Received Flat	1,275	11,475	15,500	4,025			74.0%	
1016 Waste Income	79	883	750	(133)			117.8%	
1017 Trading pitch (car park)	80	1,510	2,400	890			62.9%	
1020 Letting Income	0	2,701	11,500	8,800			23.5%	
1099 Sundry Income	0	392	0	(392)			0.0%	
Facilities :- Income	1,793	21,233	35,050	13,817			60.6%	0
4007 Health & Safety	0	60	480	420		420	12.5%	
4012 Water Rates	(77)	227	0	(227)		(227)	0.0%	
4014 Electricity & Gas	527	3,454	7,870	4,416		4,416	43.9%	
4015 Waste Services	0	1,122	760	(362)		(362)	147.7%	
4017 Cleaning Supplies	(65)	0	0	0		0	0.0%	
4041 Property Maintenance	2,844	6,252	4,000	(2,252)		(2,252)	156.3%	
4043 Equipment Maintenance	(1,953)	293	0	(293)		(293)	0.0%	
4045 Equipment & Small Tools	264	1,048	0	(1,048)		(1,048)	0.0%	
Facilities :- Indirect Expenditure	1,540	12,457	13,110	653	0	653	95.0%	0
Net Income over Expenditure	253	8,776	21,940	13,164				
208 Heritage Assets								
4041 Property Maintenance	20	20	0	(20)		(20)	0.0%	
4042 Grounds Maintenance	409	4,504	10,280	5,776		5,776	43.8%	
4043 Equipment Maintenance	579	579	0	(579)		(579)	0.0%	
4221 Village Clocks	0	0	300	300		300	0.0%	
Heritage Assets :- Indirect Expenditure	1,008	5,103	10,580	5,477	0	5,477	48.2%	0
Net Expenditure	(1,008)	(5,103)	(10,580)	(5,477)				
302 Library								
4070 Service Charge RBWM Library	0	11,500	12,000	500		500	95.8%	
Library :- Indirect Expenditure	0	11,500	12,000	500	0	500	95.8%	0
Net Expenditure	0	(11,500)	(12,000)	(500)				

Detailed Income & Expenditure by Budget Heading 31/12/2025

Month No: 9

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
303 Borough in Bloom								
1040 Sponsorship Income	0	4,640	7,260	2,620			63.9%	
Borough in Bloom :- Income	<u>0</u>	<u>4,640</u>	<u>7,260</u>	<u>2,620</u>			<u>63.9%</u>	<u>0</u>
4039 In Bloom Expenses	0	11,072	11,500	428		428	96.3%	
Borough in Bloom :- Indirect Expenditure	<u>0</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	<u>0</u>	<u>(6,432)</u>	<u>(4,240)</u>	<u>2,192</u>				
304 Christmas								
1040 Sponsorship Income	0	784	0	(784)			0.0%	
1099 Sundry Income	0	240	0	(240)			0.0%	
Christmas :- Income	<u>0</u>	<u>1,024</u>	<u>0</u>	<u>(1,024)</u>				<u>0</u>
4031 Advertising	0	175	0	(175)		(175)	0.0%	
4301 Christmas Event	3,069	4,287	10,000	5,713		5,713	42.9%	
Christmas :- Indirect Expenditure	<u>3,069</u>	<u>4,462</u>	<u>10,000</u>	<u>5,538</u>	<u>0</u>	<u>5,538</u>	<u>44.6%</u>	<u>0</u>
Net Income over Expenditure	<u>(3,069)</u>	<u>(3,438)</u>	<u>(10,000)</u>	<u>(6,562)</u>				
305 S137								
4003 Casual Labour	0	677	0	(677)		(677)	0.0%	
4301 Christmas Event	1,900	2,563	0	(2,563)		(2,563)	0.0%	
4302 Other Events	0	3,921	10,000	6,079		6,079	39.2%	
S137 :- Indirect Expenditure	<u>1,900</u>	<u>7,162</u>	<u>10,000</u>	<u>2,838</u>	<u>0</u>	<u>2,838</u>	<u>71.6%</u>	<u>0</u>
Net Expenditure	<u>(1,900)</u>	<u>(7,162)</u>	<u>(10,000)</u>	<u>(2,838)</u>				
308 CA Outreach Project								
4071 Service Charge CA Outreach	0	0	8,470	8,470		8,470	0.0%	
CA Outreach Project :- Indirect Expenditure	<u>0</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	<u>0</u>	<u>0</u>	<u>(8,470)</u>	<u>(8,470)</u>				
309 Woodland								
4015 Waste Services	0	0	600	600		600	0.0%	
4042 Grounds Maintenance	0	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>0</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	<u>0</u>	<u>0</u>	<u>(4,600)</u>	<u>(4,600)</u>				

Detailed Income & Expenditure by Budget Heading 31/12/2025

Month No: 9

Cost Centre Report

	Actual Current Mth	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	0	516,093	0	(516,093)			0.0%	465,881
Parish Projects :- Income	<u>0</u>	<u>516,093</u>	<u>0</u>	<u>(516,093)</u>				<u>465,881</u>
4904 Capital Works Recreation G	0	37,173	0	(37,173)		(37,173)	0.0%	
4905 CP	0	0	5,000	5,000		5,000	0.0%	
4908 Revenue Projects	0	0	5,000	5,000		5,000	0.0%	
4918 Childrens Book Exchange	0	90	0	(90)		(90)	0.0%	90
Parish Projects :- Indirect Expenditure	<u>0</u>	<u>37,263</u>	<u>10,000</u>	<u>(27,263)</u>	<u>0</u>	<u>(27,263)</u>	<u>372.6%</u>	<u>90</u>
Net Income over Expenditure	<u>0</u>	<u>478,831</u>	<u>(10,000)</u>	<u>(488,831)</u>				
6000 plus Transfer from EMR	0	90	0	(90)				
6001 less Transfer to EMR	0	465,881	0	(465,881)				
Movement to/(from) Gen Reserve	<u>0</u>	<u>13,040</u>	<u>(10,000)</u>	<u>(23,040)</u>				
<u>902 More Parish Projects</u>								
4919 Traders	83	83	1,000	917		917	8.3%	
More Parish Projects :- Indirect Expenditure	<u>83</u>	<u>83</u>	<u>1,000</u>	<u>917</u>	<u>0</u>	<u>917</u>	<u>8.3%</u>	<u>0</u>
Net Expenditure	<u>(83)</u>	<u>(83)</u>	<u>(1,000)</u>	<u>(917)</u>				
Grand Totals:- Income	(416)	916,492	432,191	(484,301)			212.1%	
Expenditure	20,848	310,834	373,970	63,136	0	63,136	83.1%	
Net Income over Expenditure	<u>(21,265)</u>	<u>605,658</u>	<u>58,221</u>	<u>(547,437)</u>				
plus Transfer from EMR	0	13,174	0	(13,174)				
less Transfer to EMR	0	465,881	0	(465,881)				
Movement to/(from) Gen Reserve	<u>(21,265)</u>	<u>152,951</u>	<u>58,221</u>	<u>(94,730)</u>				

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	7,500.00	17,703.17
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	-4,000.00	68,262.05
332 S106 - Allotments	20.78		20.78
333 CIL Reserve	1,590,413.42	456,468.14	2,046,881.56
334 EMR Playground	115,955.59	17,376.00	133,331.59
338 EMR Training	40.00		40.00
	1,955,029.65	510,928.11	2,465,957.76

Earmarked Reserves & Reserve Policy

Background

The Practitioners Guide (2024 edition) which may be found here: <https://www.nalc.gov.uk/library/our-work/jpag/4040-practitioners-guide-2024/file> points out at paragraph 1.13 that to be able to give a positive answer to Assertion 1¹ of the Annual Governance Statement the following process (amongst others) needs to be in place and effective:

"Reserves — The authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves."

The Practitioners Guide goes on to say the following at Section 5:

"Reserves:

- 5.31. *As with any financial entity, it is essential that authorities have sufficient reserves (general and earmarked) to finance both their day-to-day operations and future plans.*
- 5.32. *Smaller authorities have no specific right to accumulate funds via the precept. All reserves should be reviewed and justified regularly (i.e. at least annually). It is good practice to transparently publish both the level and rationale of all reserves.*

General reserves:

- 5.33. *The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.*
- 5.34. *The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.*
- 5.35. *The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.*
- 5.36. *In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.*
- 5.37. *Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.*

Earmarked and other reserves:

- 5.38. *None of the above in any way affects the level of earmarked and/or capital receipts reserves that an authority may or should hold.*
- 5.39. *There is, in practice, no upper or lower limit to EMR/CRRs save only that they must be held for genuine and identifiable purposes and projects, and their level should be subject to regular review and justification (at least annually and at budget setting), and should be separately identified and*

¹ Assertion 1 says "We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements".

enumerated. Significant levels of EMRs in particular may give rise to enquiries from internal and/or external auditors."

Existing Reserves and Policy

The Council's Earmarked Reserves and Policy were reviewed during the budget process. The earmarked reserves as at 29 February 2024 are appended to this report. However, there will be some movement as a consequence of closing the 2023/24 accounts and the Committee would be better returning to this issue at its next meeting by when the final figures for 2023/24 will be available for review.

Recommendation

The Locum Clerk & RFO suggests deferring detailed consideration until the next meeting of the Committee.

Annual Budget - By Centre (Actual YTD Month 10)

Note: DRAFT Budget 2026/27 (Excluding 901 & 902)

<u>2024-25</u>			<u>2025-26</u>			<u>2026-27</u>			
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
101 <u>Administration</u>									
1099 Sundry Income	0	8	0	1,676	0	0	0	0	0
1176 Precept	234,042	234,042	260,811	260,811	260,811	0	269,157	0	0
1190 Interest Received	50,000	58,606	50,000	31,436	37,723	0	50,000	0	0
1195 Insurance Payout	0	0	0	3,975	3,975	0	0	0	0
	284,042	292,656	310,811	297,898	302,509	0	319,157	0	0

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Annual Budget - By Centre (Actual YTD Month 10)

Note: DRAFT Budget 2026/27 (Excluding 901 & 902)

	<u>2024-25</u>		<u>2025-26</u>				<u>2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4045	Equipment & Small Tools	0	219	0	0	0	2,000	0	0
4050	Bank Charges	756	402	700	274	294	700	0	0
4061	Audit Fees (External)	2,000	1,365	0	1,365	1,638	1,417	0	0
4062	Audit Fees (Internal)	850	763	850	905	1,000	1,000	0	0
4063	Accountancy Support	3,000	3,724	4,000	3,540	4,248	4,300	0	0
4064	Legal and Professional Fees	2,250	5,662	2,250	1,247	1,368	2,250	0	0
4065	Other Professional Fees	0	415	0	0	0	1,500	0	0
4701	Grants	0	3,500	5,000	0	0	10,000	0	0
Overhead Expenditure				224,940	188,466	209,963	243,151	0	0
Movement to/(from) Gen Reserve				85,871	109,432	92,546	76,006		
<u>102</u>	<u>Democratic Process</u>								
4008	Training	0	0	1,000	185	1,020	1,000	0	0
4020	Miscellaneous Expenses	0	0	0	198	237	300	0	0
4022	Postage	0	75	0	0	0	0	0	0
4023	Printing, Stationery & Ref Bks	0	1,279	0	0	0	0	0	0
4024	IT Costs & Support	0	2,818	2,500	878	1,054	0	0	0
4031	Advertising	0	0	0	53	64	0	0	0
4033	Parish Newsletter	1,750	1,674	1,750	1,240	1,222	1,590	0	0
4034	Parish Website	850	636	850	0	0	877	0	0
4043	Equipment Maintenance	0	110	0	0	0	0	0	0
4201	Chairmans Activities	500	0	500	66	0	500	0	0
4202	Annual Parish Meeting	250	122	250	355	400	250	0	0
4211	Election Expenses	4,000	9,827	4,000	0	0	4,000	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 10)
Note: DRAFT Budget 2026/27 (Excluding 901 & 902)

<u>2024-25</u>			<u>2025-26</u>				<u>2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4231 Community Action	1,200	100	1,200	192	230	0	1,200	0	0
4701 Grants	0	200	0	0	0	0	0	0	0
	8,550	16,840	12,050	3,167	4,227	0	9,717	0	0
	(8,550)	(16,840)	(12,050)	(3,167)	(4,227)		(9,717)		
202	<u>Recreation Ground</u>								
1011 Rent Received Field	0	0	0	189	162	0	0	0	0
1020 Letting Income	1,500	521	1,000	0	0	0	0	0	0
	1,500	521	1,000	189	162	0	0	0	0
	Total Income								
4003 Casual Labour	0	90	0	0	0	0	0	0	0
4007 Health & Safety	1,123	369	1,120	3,596	4,316	0	1,120	0	0
4012 Water Rates	3,500	1,393	3,500	801	961	0	1,054	0	0
4014 Electricity & Gas	0	0	0	1,016	1,220	0	0	0	0
4015 Waste Services	0	386	0	482	578	0	0	0	0
4025 Insurance	0	480	0	0	0	0	0	0	0
4038 Tree maintenance	1,080	0	1,080	840	1,008	0	20,000	0	0
4040 Dog Bin Emptying	3,498	4,288	4,280	3,838	4,732	0	5,160	0	0
4041 Property Maintenance	0	6	0	0	0	0	0	0	0
4042 Grounds Maintenance	3,629	580	3,630	1,542	2,043	0	3,746	0	0
4043 Equipment Maintenance	6,653	4,318	6,650	4,435	6,675	0	6,863	17,376	0
4044 Equipment Hire	605	248	610	0	0	0	630	0	0
4045 Equipment & Small Tools	756	670	760	266	319	0	784	0	0
4046 Vehicle Repairs/Mtce	500	19	500	0	0	0	516	0	0

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Annual Budget - By Centre (Actual YTD Month 10)

Note: DRAFT Budget 2026/27 (Excluding 901 & 902)

2024-25			2025-26			2026-27			
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4047	864	176	860	181	641	0	888	0	0
4048	750	330	750	244	350	0	774	0	0
4049	960	310	960	269	323	0	991	0	0
	23,918	13,663	24,700	17,510	23,166	0	42,526	17,376	0
	-22,418	-13,143	-23,700	-17,321	-23,004	0	-42,526	-17,376	0
6001	0	35,145	0	0	0	0	0	0	0
	(22,418)	(48,288)	(23,700)	(17,321)	(23,004)		(42,526)		
203	Cemetery								
1031	18,000	26,065	21,700	32,259	26,734	0	24,700	0	0
1032	2,500	4,120	2,500	3,260	2,840	0	3,475	0	0
1033	18,000	21,175	21,800	18,330	14,905	0	25,925	0	0
	38,500	51,360	46,000	53,849	44,479	0	54,100	0	0
	216	-29	220	92	100	0	106	0	0
4015	0	0	0	7	9	0	0	0	0
4022	0	6	0	0	0	0	0	0	0
4037	8,257	7,700	8,260	6,331	7,441	0	8,525	0	0
4038	363	0	360	0	0	0	0	0	0
4042	0	1,073	1,000	2,640	3,168	0	4,000	10,000	0
	8,836	8,750	9,840	9,070	10,718	0	12,631	10,000	0
	29,664	42,610	36,160	44,779	33,761	0	41,469	-10,000	0
6001	0	18,000	0	0	0	0	0	0	0

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Sunningdale Parish Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)
Note: DRAFT Budget 2026/27 (Excluding 901 & 902)

2024-25			2025-26			2026-27			
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward

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Annual Budget - By Centre (Actual YTD Month 10)

Note: DRAFT Budget 2026/27 (Excluding 901 & 902)

<u>2024-25</u>			<u>2025-26</u>			<u>2026-27</u>			
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1024	90	62	90	75	75	0	90	0	0
1099	0	0	0	2,421	2,421	0	0	0	0
Total Income			30,000	32,009	36,045	0	30,000	0	0
4014	864	1,073	870	571	779	0	898	0	0
4020	0	0	0	1,550	1,860	0	0	0	0
4022	189	85	190	0	0	0	0	0	0
4023	432	590	600	0	0	0	0	0	0
4026	437	210	440	216	216	0	250	0	0
4041	0	0	0	157	0	0	0	0	0
4043	3,000	2,596	3,000	3,089	3,257	0	3,000	7,026	0
4045	0	90	0	3,761	4,513	0	0	0	0
Overhead Expenditure			5,100	9,344	10,625	0	4,148	7,026	0
205 Net Income over Expenditure			24,900	22,665	25,420	0	25,852	-7,026	0
6000	0	0	0	3,761	4,513	0	0	0	0
6001	0	11,045	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve			24,900	26,426	29,933		25,852		
Pavilion Toilets									
4003	0	90	0	420	504	0	0	0	0
4016	1,451	398	1,450	200	240	0	5,500	0	0
4017	1,296	1,249	1,300	1,211	1,231	0	1,365	0	0
4041	0	40	0	0	0	0	0	0	0
4043	0	744	0	0	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 10)

Note: DRAFT Budget 2026/27 (Excluding 901 & 902)

	<u>2024-25</u>		<u>2025-26</u>			<u>2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR
								Carried Forward
Overhead Expenditure								
	2,747	2,520	2,750	1,831	1,975	0	6,865	0
	(2,747)	(2,520)	(2,750)	(1,831)	(1,975)		(6,865)	
Movement to/(from) Gen Reserve								
207 Facilities								
1012 Electricity income	2,500	3,229	2,500	2,584	2,855	0	2,500	0
1013 Rent Received Chalet	2,400	2,200	2,400	2,094	2,272	0	2,400	0
1014 Rent Received Flat	15,500	15,300	15,500	12,750	15,300	0	15,500	0
1016 Waste Income	750	722	750	980	1,060	0	750	0
1017 Trading pitch (car park)	2,400	1,850	2,400	1,945	1,812	0	2,400	0
1020 Letting Income	11,500	10,686	11,500	2,701	3,241	0	11,500	0
1099 Sundry Income	0	0	0	392	470	0	0	0
Total Income	35,050	33,986	35,050	23,444	27,010	0	35,050	0
4003 Casual Labour	0	420	0	0	0	0	0	0
4007 Health & Safety	484	64	480	60	72	0	480	0
4012 Water Rates	0	0	0	326	391	0	0	0
4014 Electricity & Gas	7,864	5,358	7,870	4,359	4,145	0	8,170	0
4015 Waste Services	756	1,748	760	1,219	1,347	0	1,469	0
4017 Cleaning Supplies	0	39	0	34	40	0	0	0
4020 Miscellaneous Expenses	0	58	0	0	0	0	0	0
4041 Property Maintenance	4,000	2,554	4,000	6,672	7,502	0	4,000	8,000
4042 Grounds Maintenance	0	0	0	321	0	0	0	0
4043 Equipment Maintenance	0	470	0	293	352	0	0	0
4045 Equipment & Small Tools	0	342	0	1,048	1,258	0	200	0

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Annual Budget - By Centre (Actual YTD Month 10)

Note: DRAFT Budget 2026/27 (Excluding 901 & 902)

	<u>2024-25</u>		<u>2025-26</u>				<u>2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4046 Vehicle Repairs/Mtce	0	411	0	0	0	0	0	0	0
4047 Vehicle Tax/Insurance	0	176	0	459	551	0	0	0	0
4048 Vehicle Fuel & Oil	0	72	0	0	0	0	0	0	0
Overhead Expenditure	13,104	11,711	13,110	14,791	15,658	0	14,319	8,000	0
207 Net Income over Expenditure	21,946	22,275	21,940	8,654	11,352	0	20,731	-8,000	0
6000 plus Transfer from EMR	0	4,000	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	21,946	26,275	21,940	8,654	11,352		20,731		
208 Heritage Assets									
4041 Property Maintenance	0	90	0	-280	24	0	1,500	0	0
4042 Grounds Maintenance	10,282	5,645	10,280	4,504	5,405	0	10,280	0	0
4043 Equipment Maintenance	0	11	0	1,158	1,390	0	0	0	0
4221 Village Clocks	300	254	300	-279	0	0	331	0	0
Overhead Expenditure	10,582	6,000	10,580	5,103	6,819	0	12,111	0	0
Movement to/(from) Gen Reserve	(10,582)	(6,000)	(10,580)	(5,103)	(6,819)		(12,111)		
301 Village Hall									
4041 Property Maintenance	0	1,036	0	0	0	0	0	3,000	0
4065 Other Professional Fees	0	975	0	0	0	0	0	0	0
Overhead Expenditure	0	2,011	0	0	0	0	0	3,000	0
6000 plus Transfer from EMR	0	1,036	0	0	0	0	0	0	0
6001 less Transfer to EMR	0	7,500	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	0	(8,475)	0	0	0	0	0		

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Annual Budget - By Centre (Actual YTD Month 10)

Note: DRAFT Budget 2026/27 (Excluding 901 & 902)

<u>2024-25</u>			<u>2025-26</u>				<u>2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>302 Library</u>									
4070 Service Charge RBWM Library	12,000	11,500	12,000	11,500	13,800	0	12,000	0	0
Overhead Expenditure	12,000	11,500	12,000	11,500	13,800	0	12,000	0	0
Movement to/(from) Gen Reserve	(12,000)	(11,500)	(12,000)	(11,500)	(13,800)		(12,000)		
<u>303 Borough in Bloom</u>									
1040 Sponsorship Income	7,262	4,565	7,260	4,640	4,640	0	5,550	0	0
Total Income	7,262	4,565	7,260	4,640	4,640	0	5,550	0	0
4039 In Bloom Expenses	11,500	10,888	11,500	11,072	13,286	0	12,075	0	0
Overhead Expenditure	11,500	10,888	11,500	11,072	13,286	0	12,075	0	0
303 Net Income over Expenditure	-4,238	-6,323	-4,240	-6,432	-8,646	0	-6,525	0	0
6001 less Transfer to EMR	0	800	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	(4,238)	(7,123)	(4,240)	(6,432)	(8,646)		(6,525)		
<u>304 Christmas</u>									
1040 Sponsorship Income	0	50	0	784	784	0	1,000	0	0
1099 Sundry Income	0	105	0	240	240	0	0	0	0
Total Income	0	155	0	1,024	1,024	0	1,000	0	0
4031 Advertising	0	0	0	175	209	0	0	0	0
4045 Equipment & Small Tools	0	45	0	0	0	0	0	0	0
4301 Christmas Event	10,000	10,135	10,000	5,636	5,145	0	10,000	0	0

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Annual Budget - By Centre (Actual YTD Month 10)

Note: DRAFT Budget 2026/27 (Excluding 901 & 902)

	<u>2024-25</u>		<u>2025-26</u>				<u>2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Overhead Expenditure									
	10,000	10,180	10,000	5,810	5,354	0	10,000	0	0
Movement to/(from) Gen Reserve	(10,000)	(10,025)	(10,000)	(4,786)	(4,330)		(9,000)		
305 S137									
4003 Casual Labour	0	0	0	677	813	0	800	0	0
4301 Christmas Event	0	0	0	2,563	3,076	0	0	0	0
4302 Other Events	10,000	3,183	10,000	3,921	4,706	0	10,000	0	0
Overhead Expenditure	10,000	3,183	10,000	7,162	8,595	0	10,800	0	0
Movement to/(from) Gen Reserve	(10,000)	(3,183)	(10,000)	(7,162)	(8,595)		(10,800)		
308 CA Outreach Project									
4071 Service Charge CA Outreach	8,469	7,733	8,470	0	0	0	0	0	0
Overhead Expenditure	8,469	7,733	8,470	0	0	0	0	0	0
plus Transfer from EMR	0	7,733	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	(8,469)	0	(8,470)	0	0		0		
309 Woodland									
4015 Waste Services	600	0	600	0	0	0	600	0	0
4042 Grounds Maintenance	2,000	2,005	2,000	0	0	0	2,000	0	0
4043 Equipment Maintenance	2,000	0	2,000	0	0	0	2,000	0	0
Overhead Expenditure	4,600	2,005	4,600	0	0	0	4,600	0	0
Movement to/(from) Gen Reserve	(4,600)	(2,005)	(4,600)	0	0		(4,600)		

Continued on next page

Annual Budget - By Centre (Actual YTD Month 10)

Note: DRAFT Budget 2026/27 (Excluding 901 & 902)

	<u>2024-25</u>		<u>2025-26</u>				<u>2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Budget Income	399,354	421,075	432,191	413,863	416,842	0	446,617	0	0
Expenditure	337,549	357,471	362,970	296,167	335,884	0	398,893	45,402	0
Net Income over Expenditure	<u>61,805</u>	<u>63,604</u>	<u>69,221</u>	<u>117,696</u>	<u>80,958</u>	<u>0</u>	<u>47,724</u>	<u>-45,402</u>	<u>0</u>
plus Transfer from EMR	0	12,769	0	13,084	4,513	0	0	0	0
less Transfer to EMR	0	72,490	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>61,805</u>	<u>3,883</u>	<u>69,221</u>	<u>130,780</u>	<u>85,471</u>		<u>47,724</u>		

Budget Assumptions 2026 / 2027

The following assumptions were ~~updated as per the feedback from Council (86/25) 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 ~~1621.01.26~~ is ~~3.4%~~~~3.2%~~
<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 A provision of 3% is proposed for the National Joint Council (NJC) pay award for 2026/27 pay award. There are no planned increases to the staffing establishment. The staffing budget reflects the total cost of employing staff, including salary, and employer costs including National Insurance and Employer pension contributions. The budget assumes one spinal column point increment for eligible staff.~~

~~XX % has been applied and~~ to budgets reliant on external contracts where appropriate.

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. Cllr would like clarification on this point.
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 2027.
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	Rationale
Playground Equipment	£17,376	£17,376	Replace old equipment
New Van	£7,500	£0	Officer advised enough budget to purchase a van
Cemetery	£18,000	£10,000	<u>Rationale required for reducing this</u> To purchase land in future
Tennis	£11,045	£7,026.24	Resurfacing (assuming no reserves)
Village Hall	£7,500	£3,000 £7,500	<u>Rationale required for this</u>

In Bloom	£800	£0	Budget and income cover costs
Property Maintenance	£0	£8,000	To allow for works to the Pavillion
Contributions from Reserves			
Property Maintenance	£4,000	£0	
NET CONTRIBUTIONS	£58,221	£45,402	

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	3.2
December	3.4

<https://www.ons.gov.uk/economy/inflationandpriceindices/bulletins/consumerpriceinflation/november2025>

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

Statement of Variation

Proposed Budget 2022/27 compared to 2025/26

Add increase in Salaries				
	Provision for increments		£3,211	
	Contingency for cost of living		£5,720	
Other Variations to Expenditure (excluding expected to inflation)				
	Telephone VOIP and Broadband	4021/101	£1,620	accurate reflect the costs, additional mobile phone contracts
	Audit Fees (External)	4061/101	£1,417	no budget previous
	Other Professional Fees	4065/101	£2,000	payrole support
	Grants	4701/101	£5,000	increase in contribution to Community grants
	IT Costs & Support	4024/102	-£2,500	Collated and moved to 101
	Tree maintenance	4038/202	£13,920	H & S tree works
	Grounds Maintenance	4042/203	£3,000	Removal of spoil
	Miscellaneous Expenses	4020/204	£2,120	emergency clear up costs/New Cup
	Cleaning Costs	4016/206	£4,050	additional cleaning costs
	CP	4905/901	-£5,000	no planned project
	Revenue Projects	4908/901	-£5,000	no planned project
Variations to Income				
	Sponsorship Income	1040/303	-£1,710	reduction in Blooms income
CEM	Cemetery Income	1031/203	£3,000	increase in income due to amending charging schedule
	Headstones	1032/203	£975	increase in income due to amending charging schedule
	Grant of Rights	1033/203	£4,125	increase in income due to amending charging schedule

Tax Base information (provided by RBWM)

Year	Tax base (Band D Equivalent properties)
2026/27	£3,840.25
2025/26	£3,744.79
2024/25	£3,528.40
2023/24	£3,558.08

Precept Information

Year	Precept	Precept per Band D property	Increase/Difference
2026/27 (Draft)	£269,417	£70.16	+ 51p
2025/26	£260,811	£69.65	+ £3.32
2024/25	£234,042	£66.33	+ £1.98
2023/24	£228,962	£64.35	+ £3.06
2022/23	£213,224	£61.29	

Precept/Band D for local Parish Councils

Parish Council	Date	Band D increase
Sunninghill & Ascot	2026/27	£61.34 (+ £2.96)

Analysis of Council Tax Levels of Local precepting authorities 2025/26

This briefing provides an analysis of council tax levels of local precepting authorities in 2025/26 published by the Ministry of Housing, Communities and Local Government (MHCLG). Figures shown are for 2025/2026. Where relevant, figures for previous years are shown in brackets.

Executive Summary

- The total amount raised by precepting parish and town councils is now £856 million, an increase of £75 million or 9.68% on the 2024/25 figure of £781 million.
- The average Band D precept charged by local precepting bodies (including parish and town councils) for 2025/26 is £91.22, an increase of £6.32 or 7.4% on the 2024/25 figure of £85.89.
- 150 parish and town councils now raise a precept of at least £1 million, an increase of 26 on the 2024/25 figure of 124.
- Six parish and town councils started raising a precept for the first time in 2025/26.
- The county area with the largest precept income is Swindon and Wiltshire, where 274 parish and town councils collectively raise £48 million, while the county areas with the smallest precept income are Cleveland, where 54 parish and town councils collectively raise £1.9 million and the Isle of Wight, where 33 parish and town councils collectively raise £7.2 million.
- 37 county areas have at least one super council (a parish or town councils that raises a precept of at least £1 million).

Report from NALC (published 26 Aug 2025)

A full report can be viewed on the NALC website by any members.

CIL STAKEHOLDER GRANT - APPLICATION FORM

1. Applicant organisation	Charters School
2. Name & position of main contact	██
3. Applicant contact details (phone no, email & address)	Phone: 01344 624826 ██ Address: Charters School, Charters Road, Sunningdale, SL5 9QY
4. Type of organisation If a charity, please provide registration number	Academy School Charity registration number: Academies are exempt charities – not registered with the Charity Commission however our exempt charity number is EW10993
5. Is the organisation able to reclaim VAT?	Yes
6. Location of project	Main Hall, Charters School, Charters Road, Sunningdale, SL5 9QY
7. Summary of the project proposal	<p>The project involves the installation of a high-specification retractable and movable tiered seating system in the Main Hall at Charters School. The seating will significantly enhance the hall's flexibility and capacity for school assemblies, examinations, performances, conferences, and a wide range of community events. With a capacity of 244 seats, the system will allow the hall to be rapidly reconfigured to meet differing needs, transforming it into a genuinely multi-functional community venue.</p> <p>This seating project – alongside an upgrade to the hall's sound system which is currently being sourced by an ex-student - forms the final phase of a wider programme of substantial investment in the Main Hall over the past five years, fully funded by the school and its community. These improvements have been deliberately phased to modernise the space, increase accessibility, and expand its use by the wider Sunningdale community.</p> <p>Recent investments include:</p> <ul style="list-style-type: none"> • Complete replacement of the hall flooring to improve safety, durability, and appearance - £12,970 • Installation of new acoustically improved doors to enhance soundproofing and event quality - £8,780 • Installation of an electronic retractable projection screen to support conferences, visiting speakers, and community presentations - £1,000 • Upgrade of the hall lighting to cost-efficient LED fixtures – £9750 • Investment in new Parabolic Aluminized Reflector (PAR) stage lights — versatile, professional-grade fittings that provide focused beams for stage washing, performer highlighting, and dynamic lighting effects for theatre, concerts, and events - £6,000 • Modernisation of the honours boards to reflect the school's updated crest, contributing to a cohesive, sleek, and contemporary environment - £4,600 • Replacement windows to boost energy efficiency, cutting heating/cooling bills and improving comfort - £17,000

	<ul style="list-style-type: none"> Plans are in place to upgrade the sound system in the hall with the help of an ex-student who now works in the media industry. The new audio equipment and audio mixer is being sourced at cost and is expected to cost in the region of £30,000. This will be funded by events including a Race Night, Summer Fair & parental donations. <p>Collectively, these improvements have transformed the Main Hall into a modern, welcoming, and highly usable space. The proposed seating system is the missing infrastructure element needed to unlock the hall's full potential as a shared community facility. The hall will be regularly used by local schools, youth organisations, arts groups, and community bodies, many of whom will access the space free of charge. The new seating will improve comfort, accessibility, safety, and audience experience, delivering long-term benefits for residents of all ages and directly supporting the objectives of the Sunningdale Parish Council CIL Policy and Neighbourhood Plan.</p>
8. Estimated project cost	£97,946.00 (excluding VAT)

9. Please show in the table the amount of CIL funding being sought and any other contributions that may have been allocated for this scheme.

	Amount	Detail
CIL funding sought	£90,946.00	Retractable seating system
Any other Local Authority Contribution	£0	
Third party contribution	£7,000.00	Funds raised by the school community
Total Cost	£97,946.00	

10. Details of additional sources of funding available	<p>The school community has already raised £7,000 through a combination of a Christmas Draw and parental donations, specifically allocated towards the tiered seating project. This figure reflects the actual cost incurred to hire temporary tiered seating for the school's most recent major production, demonstrating both the necessity of the seating and the value-for-money case for permanent installation.</p> <p>This contribution evidences strong local commitment and ensures that the application is not seeking full funding from Sunningdale Parish Council. In addition, Charters School has made significant capital investments in the Main Hall over the past five years (detailed above), representing a substantial financial commitment from the school itself.</p> <p>Ongoing parental donations and lettings income will support minor ancillary costs and future maintenance, ensuring the project's long-term sustainability without additional calls on public funds.</p>
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<p>11. Why is CIL funding being sought? Please provide details of sources of funding already considered or applications made for funding</p>	<p>CIL funding is being sought to support the final and most capital-intensive element of a wider hall improvement programme that directly benefits the Sunningdale community. While the school has already funded multiple infrastructure upgrades independently, the cost of a permanent, high-quality retractable seating system exceeds what can reasonably be raised through school fundraising alone within the required timeframe.</p> <p>The project meets the CIL requirement to support development in the area by providing improved community infrastructure that addresses increased demand for flexible, high-capacity venues resulting from local housing growth. No other local authority or external grant funding has been secured for this specific element, and the application demonstrates clear match funding and community backing in line with the Parish Council's policy.</p>
<p>12. Please indicate whether the organisation has previously received CIL or other funding sources from RBWM or Sunningdale Parish Council. If yes please, provide amounts and timings</p>	<p>In November 2021, Charters School secured CIL funding of £12,600 from both Sunningdale Parish Council and Sunninghill & Ascot Parish Council to jointly fund the installation of a new canopy as part of a collaborative infrastructure improvement project.</p>
<p>13. How does the project help address the demands of development in the area. What evidence is there to support this?</p>	<p>Sunningdale has experienced continued residential development, increasing demand for accessible community spaces capable of hosting large-scale educational, cultural, and social events. The upgraded Main Hall, equipped with permanent tiered seating, will provide a flexible venue that supports this growth and relieves pressure on other local facilities.</p> <p>The project directly aligns with CIL regulations by funding improved infrastructure that supports development and enhances community cohesion, accessibility, and wellbeing.</p>
<p>14. What evidence is there of support from the community?</p>	<p>There is extensive and demonstrable community support for the seating project. Letters of support have been received from a wide range of organisations, including:</p> <ul style="list-style-type: none"> • Berkshire County Football Club • Ocean Theatre Company • Cranbourne Primary School • Holy Trinity Primary School • St Michael's Primary School • Dormy House Care Home • Natalie Vinson School of Dance and Drama <p>In addition, parents and carers have actively contributed financially through fundraising and donations. The £7,000 raised towards seating costs provides tangible evidence of public support and community demand. These organisations and individuals view the upgraded hall as a shared asset that</p>

	enhances cultural, educational, and intergenerational activity within Sunningdale.														
15. Proposed timelines for the project	<p>The project is fully specified and ready to proceed following confirmation of funding. All works will commence and be completed well within the twenty-four-month period required under the Sunningdale Parish Council CIL Policy. The proposed timeline allows for procurement, manufacture, and installation to be completed in line with school operational requirements and within the Parish Council's CIL delivery expectations.</p> <table> <thead> <tr> <th>Milestone</th><th>Target Date</th></tr> </thead> <tbody> <tr> <td>Funding confirmed</td><td>January 2026</td></tr> <tr> <td>Final specification and order placement</td><td>February 2026</td></tr> <tr> <td>Detailed design and manufacturing period</td><td>March 2026</td></tr> <tr> <td>Pre-installation site preparation</td><td>May 2026</td></tr> <tr> <td>Installation and commissioning of seating</td><td>July 2026</td></tr> <tr> <td>Seating fully operational and available for use</td><td>September 2026</td></tr> </tbody> </table> <p>This timetable ensures installation takes place during the summer holiday period, minimising disruption to school activities while enabling immediate community use from the start of the new academic year.</p>	Milestone	Target Date	Funding confirmed	January 2026	Final specification and order placement	February 2026	Detailed design and manufacturing period	March 2026	Pre-installation site preparation	May 2026	Installation and commissioning of seating	July 2026	Seating fully operational and available for use	September 2026
Milestone	Target Date														
Funding confirmed	January 2026														
Final specification and order placement	February 2026														
Detailed design and manufacturing period	March 2026														
Pre-installation site preparation	May 2026														
Installation and commissioning of seating	July 2026														
Seating fully operational and available for use	September 2026														
16. Is there a related operating cost associated with the project? How will this be addressed?	Yes. The seating system requires annual servicing (estimated £1,000 - £1750 a year) to maintain its extended 10-year warranty. These costs will be covered through a mix of regular parental donations and lettings income. Profit-making organisations will be charged standard hire fees, while community groups will benefit from free access wherever possible.														
17. If the organisation is not in the public sector please provide details of the organisation's finances. Please include a copy of the most recently audited accounts, including unrestricted reserves.	<p>As an academy school, Charters School publishes audited annual accounts which are publicly available via the Department for Education and Companies House. We operate a balanced budget with prudent reserves, though capital funds for infrastructure such as this are limited.</p> <p><i>(Audited accounts available on request.)</i></p>														
18. Do you need planning permission to carry out the works?	No. The installation is internal and does not alter the building's structure or external appearance.														
19. If planning permission is required, is it in place to carry out the works? If so please provide the application number.	Not applicable.														

FC 74/25 – CIL Application: Sunningdale Bowling Club

Council feedback:

During the meeting, the council referred to the CIL policy which states ‘applications from membership organisations must be able to demonstrate a wider community benefit. New or improved facilities must be accessible to a wide range of people in the community.’ Anything the Bowling Club can do to strengthen its response to that part of the policy would be well received.

The council would also like to clarify a few points regarding accessibility and inclusivity at Sunningdale Bowls Club.

1. Is it correct that a person using a wheelchair would currently be unable to access the green to play bowls?
2. If someone cannot afford a membership, are there any options for them to still play, or does the membership requirement prevent participation?
3. Are there any measures in place to ensure that individuals who cannot afford to pay are not excluded from playing or becoming members?

Additional Information sent to the Clerk from Sunningdale Bowling Club

- 1) It is not correct that a person using a wheelchair is unable to access the green. Ramps are available for the process though these are not fixed as to ensure maximum use of the playing area they would need to be removed whilst play is in progress. Without them we would not be able to get our mowers and other equipment onto the green for maintenance purposes.
- 2) We have never to my knowledge prevented any member from continuing their membership if their personal circumstances make our fees and charges a financial challenge. Committee members are always alive for signs that a member may be facing financial difficulties and as treasurer I have in recent years allowed fees to be paid in instalments.
- 3) We have no formal policy in respect to these situations. Potential members who come to our 'try bowls' events and do not apply to join are always followed up so that we understand any barriers that exist to their potential membership and can

attempt to removed them. Ability to pay is always a consideration in these enquiries.

Please be aware that lawn bowling is not an expensive hobby. Our membership fee of £172 allows members to use the green every day between the end of April and the end of September, around 150 days, and to play indoors for the rest of the year at no additional charge. Lawn woods can be an expensive item if purchased new but second hand sets are readily available on ebay and the club has a large number of sets that any member can hire for £50 per year. Compare this cost with that of a local football club whose playing membership fee is £320 a year and the typical cost of being a Scout is £372 per year.

All members have full free access to the green and to the clubhouse. We also have Social Members who do not participate in bowling but have free access to the clubhouse and social events. The fee for a social membership is £15.

I hope this answers all the council's concerns and trust that they will now feel able to come to a conclusion about providing funding for our desire to make our facilities suitable for the whole community not just the able bodied.

Community Grant Application Form

Application for Grant Funding for Voluntary Organisations

Name and Address of Organisation:
Berkshire Vision, Middleton House, 5 Erleigh Road, Reading
Postcode: RG1 5LR

Name and Role of Main Contact:

Contact details for Main Contact:

Is the organisation a registered Charity?	YES	
If yes, please provide Charity No.	1146413	

Total amount of Grant Requested:	£450
Purpose of the Grant or Project:	
<p>We currently support 1,644 visually impaired people across Berkshire, with 9 living in Sunningdale Parish. We are requesting funding for our services that address loneliness and isolation for our more vulnerable members who are less able to travel. These include:</p> <ul style="list-style-type: none">Social activities – both remote events such as book clubs and quizzes, and face-to-face activities such as the Windsor coffee mornings.Telephone Befriending – regular friendly calls from a volunteer trained in sight loss.Transport – any member wishing to attend face-to-face activities can be picked up/dropped off using our accessible minibuses. <p>These services will reduce social isolation, increase confidence and improve wellbeing for visually impaired people.</p>	

Total cost of the Project:	To provide these services across the county it costs over £50,000 annually, which includes staff costs, travel costs, minibuses, volunteer recruitment, venue hire and more.
From where will the remaining funds be sourced: (Please list funder and fund amounts)	

We have secured £19,250 towards the current year's costs from a range of funders including Heathrow Community Trust. We regularly apply to trusts, foundations and other charitable organisations to help fund the services we provide to our members, and at any time have a number of pending applications.

Who will benefit from the Project?

110 people are supported through the Telephone Befriending service, and 130 through Social Clubs.

How many of these beneficiaries will be residents of Sunningdale Parish:

9 and any new members who join us over the year.

What are the Project Outcomes?

The outcomes for our members are:

- Reduced feelings of loneliness and isolation
- Increased feelings of confidence and independence
- Improved mental wellbeing

Please return the application form to the Clerk via email: clerk@sunningdaleparish.org.uk

Sunningdale Parish Council



Proposal to Apply for a Council Credit Card

Prepared by: Natalie Hayes, Clerk and RFO

Purpose: To apply for an official Council credit card to support efficient operational delivery and cost-effective procurement.

Decision: To consider the proposal for a Parish Council credit card and Spending Policy and agree next steps prior to making a recommendation to Full Council.

1. Introduction

The purpose of this document is to seek approval from the Finance Committee to apply for a Parish Council credit card. As part of the Clerk/RFO's operational responsibilities, the ability to make timely and economical purchases is essential to ensure services are delivered effectively and best value is achieved for the Council.

2. Rationale for a Council Credit Card

At present, the Council relies heavily on invoicing arrangements or reimbursements for day-to-day purchases. This approach has several limitations:

- Restricted supplier options: Many suppliers only accept card payments. e.g. Amazon
- Some associations will soon be stopping payments by invoice for memberships and courses e.g. SLCC
- Reduced value for money: Inability to access competitive online pricing or limited time offers.
- Operational delays: Current processes can slow urgent procurement.
- Inefficiencies for staff: Reimbursement models add administrative burden.

3. Benefits to the Council

- Cost savings through wider supplier access and online pricing.
- Improved compliance with recommended sector procurement practices.
- Increased operational flexibility for urgent purchases.
- Reduced administrative burden.
- Transparent, itemised audit trails from monthly statements.

4. Proposed Controls and Governance

- Cardholder: Parish Clerk / RFO
- Credit limit determined by Finance Committee (e.g., £500–£1,000).
- Usage rules: authorised Council business only, compliant with Financial Regulations.
- Oversight: Monthly review, committee reporting.
- Security: Card stored securely, multi-factor authentication for online purchases.

5. Recommendation

It is recommended that the Finance Committee agree to the Clerk/RFO investigating suitable options for a Parish Council credit card issued to the Clerk/RFO, with an appropriate spending limit and subject to the financial controls outlined above.

The proposal would be brought to Council for approval.

Credit Card Spending Policy - Draft

1. Purpose of the Policy

This Spending Policy sets out the rules for the proper use, control, and monitoring of the Parish Council credit card. It ensures that expenditure is lawful, transparent, and in accordance with the Council's Financial Regulations.

2. Cardholder Authority

The credit card shall be issued solely to the Parish Clerk / RFO. The Clerk/RFO is responsible for the safe custody, correct use, and reconciliation of the card.

No other person may use the card unless expressly authorised in writing. (guidance will be provided for officer use)

3. Permitted Expenditure

- Operational supplies and equipment
- Office and administrative expenses
- Approved training and subscriptions
- Emergency or urgent repairs
- Online purchases where suppliers do not accept invoices
- Event materials or project supplies
- Items approved in the annual budget

4. Prohibited Expenditure

- Personal or non-Council purchases
- Cash withdrawals or advances
- Fuel for private vehicles
- Alcohol, gifts, or hospitality unless formally approved

- Any expenditure outside Council powers

5. Spending Limits

The card shall have a maximum spending limit set by the Finance Committee. Single transaction limits may also apply.