



SUNNINGDALE PARISH COUNCIL

Meeting of the Finance Committee Tuesday 14th April 2026 – 6:45 pm

Agenda

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 88 / 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 89 / 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 90 / 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 91 / 25 Public Adjournment

The meeting will be adjourned for a maximum of 15 minutes (up to 5 minutes per speaker) to allow members of the public to make representations, ask questions and give evidence in respect of the business on the agenda. Anyone wishing to address the council or ask questions is requested to inform the Clerk no later than 10am on the Monday preceding the meeting.

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

- FC 92 / 25 Minutes of previous meetings**
- APPROVAL:** To approve the minutes of the Finance committee meetings held on 10 February and the extraordinary meeting held on the 17 February 2026.
- FC 93 / 25 Receipts and Payments**
- DECISION:** To receive the receipts and payments for 1 - 31 January 2026, 1 – 28 February 2026 and the 1 – 31 March 2026.
- FC 94 / 25 Bank Reconciliation**
- TO NOTE:** To receive the bank reconciliation as of 31 December 2025, 31 January 2026, 28 February 2026 and 31 March 2026.
- FC 95 / 25 Actions from previous meetings**
- DISCUSSION:** To review the actions from previous meetings and confirm the priorities of the committee.
- FC 96 / 25 Virement Policy**
- DISCUSSION:** To review the virement policy before adoption at Full Council.
- FC 97 / 25 Financial Regulations**
- DISCUSSION:** To review the financial Regulations in preparation for adoption at Full Council.
- FC 98 / 25 Parish Council debit card and spending policy**
- DISCUSSION:** To review the proposal for a Parish Council debit card and spending policy.
- FC 99 / 25 E-On Next direct debit for gas supply to the Pavillion building.**
- APPROVAL:** To approve the setting up of a variable direct debit with for the gas supply (E-On Next).
- FC 100 / 25 Financial Investment Strategy**
- DISCUSSION:** To discuss a financial investment strategy to put forward to Full council.
- FC 101 / 25 CIL payment process**
- DISCUSSION:** To discuss and confirm the process for payments of the CIL grants awarded.

FC 102 / 25 Replacement Gates at the Allotment

DISCUSSION: To review the request for a replacement gate at the allotments, before being submitted to Full Council for approval.

FC 103 / 25 CIL Policy Review

DISCUSSION: To review the CIL Policy before making any recommendations to Full Council.

FC 104 / 25 Oral update from the Clerk

TO NOTE: To receive an oral update from the Clerk



Natalie Hayes, Clerk to the Council
9 April 2026



Minutes of the Finance Committee Tuesday 17 February 2026

FC 79/ 25 Chair welcome.

The Chair opened the meeting and confirmed proceedings would be recorded to support accurate minute-taking.

FC 80/ 25 Attendance and apologies.

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

Present: N. Hayes (Clerk/RFO)

FC 81 / 25 Disclosable pecuniary interests and other registerable interests

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

FC 82 / 25 Budget Review for 2026/27

The committee discussed the budget for 2026/27, using all the documents provided to them in advance of the meeting.

RESOLVED: The budget presented was agreed to be put to Full Council.

FC 83 / 25 CIL Applications: Charters School

The committee reviewed the application considering the new information received using a Scrutiny of Application document. The completed document will be shared with council for the meeting in March.

Request to ask Charters for their response from Sunninghill and Ascot regarding their application for CIL funding for clarification.

RESOLVED: to put forward the application to council for consideration once the additional information has been received from Charters regarding CIL from Sunninghill and Ascot.

FC 84 / 25 CIL Applications: Sunningdale Bowling Club

The committee reviewed the application considering the new information received using a Scrutiny of Application document. The completed document will be shared with council for the meeting in March.

RESOLVED: to put forward the application to council for consideration approval once we have supported with updating his application using all the additional information he has supplied. Cllr Morgan will contact him and support him with this.

FC 85 / 25 Community Grant Applications

RESOLVED: To put forward the application from Berkshire Vision to council for consideration; a grant of £450
The application supports the Community grant policy

FC 86 / 25 Variable Direct Debit – Castle Water

RESOLVED: approved for setting up the variable direct debit for castle water

FC 87 / 25 Information sharing

TO NOTE: The next meeting of Finance Committee is Tuesday 14th April

Cllr Newman advised that the Sunningdale and Ascot Parish applied a large increase to the precept.

Cllr Morgan spoke about the application of a Credit Card for the Parish Council. Cllr Newman suggested that debit cards and prepaid cards are explored as an option as well.

Meeting notes

The meeting started at 6:33 pm.

The meeting closed at 8:26 pm.

Signed as a true record of the meeting:

Signed: _____

Dated: _____



Minutes of the Finance Committee Tuesday 10 February 2026

FC 64/ 25 Chair welcome.

The Chair opened the meeting and confirmed proceedings would be recorded to support accurate minute-taking.

FC 65/ 25 Attendance and apologies.

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

Present: N. Hayes (Clerk/RFO)

FC 66 / 25 Disclosable pecuniary interests and other registerable interests

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

The Clerk advised that the meeting would be recorded for minute taking purposes

FC 67 / 25 Minutes of previous meetings

RESOLVED: The minutes of the Finance Committee meetings held on 11 November 2025, 9 December 2025, and the extraordinary meeting held on 12 January 2026 were approved and signed by the Chair.

Cllr Pike (Chair) queried whether she was permitted to sign the minutes for meetings at which she had not been present.

It was identified that the 9 December and 12 January minutes has been incorrectly signed. Standing Order 15(c) requires minutes must be signed by the chair of the meeting to which they relate. These minutes will be signed at the xx April meeting by the correct presiding councillor.

FC 68 / 25 Receipts and payments

Receipts

There were no queries raised in relation to November or December receipts.

Payments

Several queries were raised via email before the meeting, and during the meeting:

Cllr Newman asked for clarity regarding:

- **Proludic £88.15** – for Bolt and socket for playground rock n roll bowl

Cllr Pike asked for clarity regarding:

- **Shorts and ITQED** – clarification sought on contract's costs; Clerk confirmed these are under review by Facilities & Services committee
- **Payment to S.Sowerby** (7 Nov) – Clerk to investigate, payment was entered then reversed in Rialtas
- **LGRC (£2,414.53)** – Rialtas investigated and advised that the payment had been entered twice and would need to be reversed.
- **S.Parker (£339.89)**– the payment had been entered twice and would need to be reversed
- **R.J Hayward (£150), Red Kite (£819), D.Legg (£150)** – payments for works at Holy Trinity Church; query raised about whether contractor could also cut hedges.
- **Payments relating to the flat:** Purchases of a washing machine, dishwasher and glazing.
- **Payments to employees:** Queries regarding babysitting charges.
- **Bank Reconciliation statement** - process for checking the reconciliation against the bank statement and reporting to Finance Committee and Full Council.

Cllr Coxon asked for clarity regarding:

- **Payments relating to the flat:** Purchases of a washing machine, dishwasher and glazing.
- **Payments to employees:** Queries regarding babysitting charges.

Cllr Morgan asked for clarity regarding:

- £2,414.53 Longacres/Agency staff

The Clerk will provide follow up information via the appropriate process.

FC 69 / 25 Bank reconciliation 30 November 2025.

Chair requested clarification on the reconciliation signing process.

The Clerk explained differences between two November reconciliations arose during training with Rialtas, which produced extra reports reviewing unrepresented items.

December and January bank reconciliations will be provided at the next council meeting.

FC 70 / 25 Budget monitoring statement

RESOLVED: approved the budget monitoring statement to 31 December 2025.

ACTION: The committee requested if YTD figures be included in future reports, consistent with the style of the draft budget. The Clerk to investigate reporting options in Rialtas.

FC 71 / 25 EMR and Reserves Policy

The committee reviewed the April 2024 policy. The committee agreed it is adequate but required updates and better adherence.

Key discussion Points:

- General reserves currently £74,373.05; should be increased to approx. £90,000 to meet recommended 3-month expenditure guidelines.
- Policy should explicitly state this requirement
- Request for clearer narrative/explanations for each EMR
- Proposal that the Council should not maintain an EMR for Blooms.
- Cemetery income might be moved to an EMR annually, but only via Council approval.
- Clerk confirmed unspent funds automatically roll into General Reserves unless transferred to EMRs.

Actions:

- Clerk to investigate whether explanatory notes can be added to EMR lines in Rialtas.
- EMR policy will go back to Full Council for agreement as part of the 2026/27 budget process.

FC 72 / 25 Budget Review for 2026/27

Key Points Raised

- Consistency needed across leases, asset maintenance, and health & safety cost coding.
- Proposal to consolidate:
 - Vehicle fuel into one cost line.
 - Tree budget into a single centre.
 - Events budget into one line (£14,000 total).
 - Health & Safety under Administrative budget.
- Request for improved financial reporting:
 - Summary versions plus deeper detail where necessary.
- Cemetery income figure adjusted to £57,000 following review.
- Grounds maintenance and equipment budgets were reviewed; Clerk adjusted based on shared documents.
- Queries regarding allotments expenditure, including deer fencing funded by CIL but appearing under misc.
- Clarifications sought regarding cleaning costs and miscellaneous staff costs.
- Request for budget assumptions to clearly reflect increases and amendments.

EMR Related Budget Points

- Request to remove £10,000 EMR allocations for grounds maintenance and cemetery (subject to Council approval).
- Clerk to confirm process for year-end EMR transfers following Rialtas training.
- Query raised about creating dedicated Christmas/Events EMR.

Actions for Clerk

- Consolidate relevant cost centres after budget approval.
- Update projected Tennis income.
- Verify and update salary figures for 2026/27.
- Update budget assumptions.
- Update EMR structure in Rialtas in line with proposed changes.
- Clarify external audit fee budget (completed).
- Add H&S-highlighted tree works to the Risk Register with notes.
- Confirm costs following Facilities & Services meeting (12 Feb).

UNRESOLVED: Committee was unable to reach agreement on the final budget.

The extraordinary meeting scheduled for 17 February will now be an extraordinary Finance Committee meeting. Extraordinary Council meeting scheduled for 24 February 2026.

FC 73 / 25 CIL Applications: Charters School

Cllr Pike proposed that this agenda item be postpone and moved to the next Finance Committee meeting. This was approved by the committee.

FC 74 / 25 CIL Applications: Sunningdale Bowling Club

Cllr Pike proposed that this agenda item be postpone and moved to the next Finance Committee meeting. This was approved by the committee.

FC 75 / 25 Community Grant Applications

Cllr Pike proposed that this agenda item be postpone and moved to the next Finance Committee meeting. This was approved by the committee.

FC 76 / 25 Parish Council Credit Card and spending policy

Cllr Pike proposed that this agenda item be postpone and moved to the next Finance Committee meeting. This was approved by the committee.

FC 77 / 25 Variable Direct Debit – Castle Water

Cllr Pike proposed that this agenda item be postpone and moved to the next Finance Committee meeting. This was approved by the committee.

FC 78 / 25 Information sharing

Cllr Pike proposed that this agenda item be postpone and moved to the next Finance Committee meeting. This was approved by the committee. The Clerk added these notes to the minutes for information sharing.

ACTION: 3-year financial projection will be published with papers for the extraordinary meeting of council on the 24 February.

Virement Policy would be added to March Council agenda

Next scheduled Finance Committee meeting: Tuesday 14th April

Meeting notes

The meeting started promptly at 7:30 pm.

The meeting closed at 21:34 pm.

Signed as a true record of the meeting:

Signed: _____

Dated: _____

List of Payments made between 01/01/2026 and 31/01/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorised Ref</u>	<u>Transaction Detail</u>
02/01/2026	Shire Leasing PLC	DD 02/1/1	145.61		Rental & Fees DEC 25
02/01/2026	Croner Group Ltd	DD02/01/2	126.65		Services for DEC 25
02/01/2026	Shorts Group Limited	DD02/01/3	514.39		General and dog bins
02/01/2026	4Com Network Services Ltd	DD02/01/4	298.82		Billing period NOV 25
07/01/2026	Telefonica UK Limited	SS07/01/1	76.80		Mobile phones 22/12 to 21/1
07/01/2026	Charlie Broad	TNSFR	256.25		VAT Tennis refund
08/01/2026	Playcheck UK	203	800.00		Play equipment maintenance
08/01/2026	Cleaning Services of Ascot	204	200.00		Cleaning services DEC 25
08/01/2026	NJS Plumbing + Heating	205	180.00		Boiler Service & Lanlords Cert
08/01/2026	Rialtas Business Solutions Ltd	206	180.00		Group training - 26/11/25
08/01/2026	Village Life Publishing Ltd	207	133.20		Village Life - JAN 26
08/01/2026	Sunningdale Women's Institute	208	50.00		Hall hire Full Council Meeting
08/01/2026	Lamps and Tubes Illuminations	209	4,905.00		Xmas light display 2025
08/01/2026	Playcheck UK	203	-800.00		P/Ledger Electronic Payment
15/01/2026	Handelsbanken plc	214	28.58		Bank charges DEC 25
19/01/2026	Castle Water (Recreation Groun	215	27.76		Rec Ground Water DEC 25
20/01/2026	All Seasons Window Cleaning Lt	209	48.00		Bus shelter clean DEC 25
20/01/2026	Castle Water Cemetery	210	9.03		Cemetery water DEC 25
20/01/2026	E.ON Next Energy Limited	211	233.85		Office gas DEC 25
20/01/2026	Hampshire Flag Company Ltd	212	456.00		Flagpole service 2026
20/01/2026	ITQED Business Solutions	213	327.00		Microsoft premium DEC 25
20/01/2026	Matthew Lane	214	130.00		Ashes plot section F row DD
20/01/2026	Smith of Derby Clockmakers	215	334.80		Jubilee Clock Service DEC 25
20/01/2026	Nikki Tomlinson	216	32.25		Babysitter & travel to Kiln Ln
20/01/2026	Ecotricity Ltd (tennis)	DD20/01/1	82.37		Tennis electricity DEC 25
20/01/2026	January payrole	TNSFR	15,930.57	Jan payrole	January payrole
26/01/2026	Ecotricity Ltd	DD26/01/1	416.00		Purchase Ledger DDR Payment
30/01/2026	Croner Group Ltd	DD 30/01/1	126.65		Provision of services JAN 26
30/01/2026	Aviva Insurance Limited	DD30/1/2	458.99		Van insurance 2026
31/01/2026	Suzanne Parker	ADJ Error	-441.31		Dec expenses
Total Payments			25,267.26		

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Receipts received between 01/01/2026 and 31/01/2026

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: 02/01/2026	375.00						
	Sales Recpts Page 119	375.00	375.00		100			Sales Recpts Page 119
	Banked: 07/01/2026	1,456.50						
	Sales Recpts Page 117	1,456.50	1,456.50		100			Sales Recpts Page 117
	Banked: 09/01/2026	-1,012.50						
	Sales Recpts Page 113	-1,012.50	-1,012.50		100			Sales Recpts Page 113
	Banked: 13/01/2026	91.20						
	Sales Recpts Page 116	91.20	91.20		100			Sales Recpts Page 116
	Banked: 16/01/2026	4,443.80						
	HMRC Vat	4,443.80			105		4,443.80	VAT refund Q3
	Banked: 20/01/2026	1,275.00						
	JP Rent	1,275.00			1014	207	1,275.00	JP Rent
	Banked: 26/01/2026	8,987.00						
	Sales Recpts Page 112	8,987.00	8,987.00		100			Sales Recpts Page 112
	Banked: 27/01/2026	453.60						
	Sales Recpts Page 118	453.60	453.60		100			Sales Recpts Page 118
	Banked: 28/01/2026	240.53						
	Stripe online for Clubspark	240.53			1021	205	125.95	Electricity income
					1022	205	50.63	pay and play
					1021	205	63.95	season ticket - Adult
	Banked: 30/01/2026	698.00						
	Sales Recpts Page 114	698.00	698.00		100			Sales Recpts Page 114
	Banked: 30/01/2026	864.45						
	Sales Recpts Page 115	864.45	864.45		100			Sales Recpts Page 115
	Banked: 30/01/2026	10.00						
	Sales Recpts Page 120	10.00	10.00		100			Sales Recpts Page 120
	Banked: 30/01/2026	4,455.49						
	Handelsbanken	4,455.49			1190	101	4,455.49	Interest received Jan
	Total Receipts:	22,338.07	11,923.25	0.00			10,414.82	

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Payments made between 01/03/2026 and 31/03/2026

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
02/03/2026	Shire Leasing PLC	0507928	145.61	145.61		500			Hosted phone system for FEB 26
02/03/2026	4Com Network Services Ltd	Inv 109920	334.82	334.82		500			Telephone charges JAN 26
02/03/2026	Shorts Group Limited	Inv Jan	880.39	880.39		500			Dog & wheelie bins JAN 26
03/03/2026	DVLA	DD	181.13			4047	202	181.13	Road tax for van
05/03/2026	Croner Group Ltd	OCGL88480	126.65	126.65		500			Service provision FEB 26
06/03/2026	The Cartridge People Ltd	235	72.58	72.58		500			Ink cartridges
06/03/2026	Chapmans the Ironmongers	236	12.00	12.00		500			Tube light bulb for WC
06/03/2026	ITQED Business Solutions	237	420.00	420.00		500			Support FEB 26
06/03/2026	Longacres Garden Centre	238	106.89	106.89		500			Top soil & turf for sandpit
06/03/2026	Paragon Fire & 7 Security Syste	239	253.56	253.56		500			Annual serv + 2 extinguishers
06/03/2026	Rialtas Business Solutions Ltd	240	333.60	333.60		500			Training 28/01/2026
06/03/2026	Trade UK/Screwfix	241	9.99	9.99		500			Dewalt drill bits
06/03/2026	Seldram Supplies Camberley	242	262.46	262.46		500			Pav toilet/office supplies
06/03/2026	Wokingham Town Council	243	420.00	420.00		500			Event H&S training x 2
10/03/2026	Telefonica UK Limited	DD 10/3 1	76.80	76.80		500			Mobile phones FEB 26
13/03/2026	All Seasons Window Cleaning Lt	244	48.00	48.00		500			Bus Shelter clean FEB 26
13/03/2026	Books 2 Door Limited	245	44.07	44.07		500			Books for Xmas
13/03/2026	Cleaning Services of Ascot	246	400.00	400.00		500			Toilet cleaning FEB 26
13/03/2026	Chiltern Sports Contractors Lt	247	144.00	144.00		500			3 x winders & fixing screws
13/03/2026	T.J.Gardiner Electrical	248	270.00	270.00		500			PAT Testing MAR 26
13/03/2026	ITQED Business Solutions	249	327.00	327.00		500			Microsoft premium FEB 26
13/03/2026	Matthew Lane	250	130.00	130.00		500			Burial services - Lansbury
13/03/2026	Suzanne Parker	251	15.70	15.70		500			Travel expenses 15/12-09/03
13/03/2026	Playfix Services UK Limited	252	330.00	330.00		500			Annual Safety Inspection
13/03/2026	PlanningPortalQuest Ltd	253	378.00	378.00		500			Planning app for Flood Lights
13/03/2026	PlanningPortalQuest Ltd	253	-378.00	-378.00		500			P/Ledger Electronic Payment
13/03/2026	Rialtas Business Solutions Ltd	254	168.00	168.00		500			Group Training 18/02/2026
Subtotal Carried Forward:			5,513.25	5,332.12	0.00			181.13	

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Payments made between 01/03/2026 and 31/03/2026

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
13/03/2026	Tarrants Tree Surgery Ltd	255	240.00	240.00		500			Fallen Alder x 2 cut up
13/03/2026	Nikki Tomlinson	256	30.00	30.00		500			March planning babysitter
13/03/2026	Handelsbanken plc	265	38.33	38.33		500			Bank charges FEB 26
13/03/2026	E.ON Next Energy Limited	292006445	75.61	75.61		500			Amended bill period to 15 Feb
16/03/2026	Castle Water (Recreation Groun	266	265.95	265.95		500			Adjust mistype
17/03/2026	C Robinson	BOUNCED	16.88			100		16.88	Sales Recpts Page 191
20/03/2026	Ecotricity Ltd (tennis)	267	80.30	80.30		500			Tennis electricity FEB 26
20/03/2026	Various	TNSFR	15,446.41			4001	101	15,446.41	March Payroll
23/03/2026	Castle Water Allotments	REFUND	-409.95	-409.95		500			Water Allotment FEB26
24/03/2026	Castle Water (Recreation Groun	Y/E ADJ	174.86	174.86		500			Duplicate
25/03/2026	Ecotricity Ltd	DD 25/3 1	416.00	416.00		500			Purchase Ledger DDR Payment
30/03/2026	Castle Water Cemetery	257	8.30	8.30		500			Water Cemetery FEB 26
30/03/2026	Hampshire Association of Local	258	42.00	42.00		500			Procurement Course for NT
30/03/2026	R J Hayward	259	270.00	270.00		500			Toilet cleaning cover MAR 26
30/03/2026	ITQED Business Solutions	260	845.40	845.40		500			Monthly support AUG 24
30/03/2026	Lamps and Tubes Illuminations	261	840.00	840.00		500			Repairs to lights 25
30/03/2026	John Rose	262	67.11	67.11		500			JR Expenses June/July
30/03/2026	SurveyMonkey Europe UC	263	228.00	228.00		500			Annual Subscription 2026-2027
30/03/2026	Nikki Tomlinson	264	38.70	38.70		500			Travel expenses
30/03/2026	E.ON Next Energy Limited	266	209.72	209.72		500			Gas 16/2 to 21/3/26
31/03/2026	DPS Coachworks Ltd	265	161.47	161.47		500			MOT Battery and Wipers for van
31/03/2026	ITQED Business Solutions	266	420.00	420.00		500			Monthly Support MAR 26
31/03/2026	Martins Tyres	267	340.00	340.00		500			4 x tyres for van
31/03/2026	Croner Group Ltd	DD 31/3/ 1	126.65	126.65		500			Provision of service MAR 26
Total Payments:			25,484.99	9,840.57	0.00			15,644.42	

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Payments made between 01/02/2026 and 28/02/2026

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
02/02/2026	Shorts Group Limited	DD02/02/2	1,131.24	1,131.24		500			Dog & wheelie bins DEC 25
02/02/2026	4Com Network Services Ltd	Inv 108754	298.82	298.82		500			Telephone service DEC 25
02/02/2026	Shire Leasing PLC	Jan26	145.61	145.61		500			Hosted telepone JAN 26
05/02/2026	Telefonica UK Limited	41570958	76.80	76.80		500			2 x mobile phone DEC25-JAN26
06/02/2026	Croma Locksmiths & Security So	214	14.40	14.40		500			2 x keys cut for Clerk's door
06/02/2026	Cleaning Services of Ascot	215	450.00	450.00		500			Pavillion cleaning January
06/02/2026	Drake & Kannemeyer LLP	216	1,080.00	1,080.00		500			Prepare tender doc and quotes
06/02/2026	Natalie Hayes	217	90.90	90.90		500			Milage, heating & Xmas lunch
06/02/2026	Hampshire Flag Company Ltd	218	11.94	11.94		500			Halyard - 16m for flag pole
06/02/2026	ITQED Business Solutions	219	420.00	420.00		500			Month support JAN 26
06/02/2026	Matthew Lane	220	570.00	570.00		500			Prep of plots for Jan burials
06/02/2026	Longacres Garden Centre	221	74.97	74.97		500			Clock & 2 x boot scraper
06/02/2026	Rialtas Business Solutions Ltd	222	333.60	333.60		500			Training on 6 Jan 26
06/02/2026	John Rose	223	77.18	77.18		500			Van and mower fuel
06/02/2026	Technical Surfaces Ltd.	224	450.00	450.00		500			MatchFit service 6 of 6
06/02/2026	Nikki Tomlinson	225	30.00	30.00		500			Feb planning expenses
06/02/2026	Travis Perkins Trading Company	226	192.56	192.56		500			Rocksalt for salt bins
06/02/2026	Village Life Publishing Ltd	227	266.40	266.40		500			Village Life 2 x pages FEB 26
06/02/2026	Travis Perkins	TNSFR	-192.56		-32.09	4042	207	-160.47	Rock Salt
06/02/2026	Travis Perkins	TNSFR	192.58		32.10	4042	207	160.48	Rock Salt - Inv 1035729359
13/02/2026	Handelsbanken plc	119	25.73	25.73		500			Bank charges JAN 26
16/02/2026	ITQED Business Solutions	228	154.98	154.98		500			Anti Virus & monitoring JAN 26
16/02/2026	Lamps and Tubes Illuminations	229	1,618.20	1,618.20		500			Final 25% for Xmas lights
16/02/2026	ITQED Business Solutions	33944	154.98	154.98		500			Anti Virus FEB 26
18/02/2026	various	TNSFR	15,335.97			4001	101	15,335.97	Feb Salary
20/02/2026	Ecotricity Ltd (tennis)	08181041	92.33	92.33		500			Tennis electricity JAN26
20/02/2026	Castle Water (Recreation Groun	1000911685	105.09	105.09		500			Water Rec Ground JAN 26
Subtotal Carried Forward:			23,201.72	7,865.73	0.01			15,335.98	

Handelsbanken

Payments made between 01/02/2026 and 28/02/2026

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>
25/02/2026	Ecotricity Ltd	DD25/2/1	416.00	416.00		500			Office electricity OCT 25
26/02/2026	Castle Water Cemetery	230	11.92	11.92		500			Water Cemetery JAN 26
26/02/2026	ITQED Business Solutions	231	327.00	327.00		500			Microsoft for JAN 26
26/02/2026	John Rose	232	84.02	84.02		500			Fuel for van/machines & mower
26/02/2026	Winchester Garden Machinery Lt	233	3,788.21	3,788.21		500			Service Stihl KM130R
26/02/2026	Sunningdale Women's Institute	234	40.00	40.00		500			Hall hire for meeting 24/2/26
27/02/2026	PlanningPortalQuest Ltd	257	378.00	378.00		500			P/Ledger Electronic Payment
Total Payments:			28,246.87	12,910.88	0.01			15,335.98	

Handelsbanken

Receipts received between 01/03/2026 and 31/03/2026

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 02/03/2026	15.00						
	Sales Recpts Page 176	15.00	15.00		100			Sales Recpts Page 176
	Banked: 02/03/2026	34.42						
	Sales Recpts Page 177	34.42	34.42		100			Sales Recpts Page 177
	Banked: 02/03/2026	216.00						
	Sales Recpts Page 178	216.00	216.00		100			Sales Recpts Page 178
	Banked: 02/03/2026	1,275.00						
	John Rose	1,275.00			1014	207	1,275.00	Rent Flat
	Banked: 02/03/2026	475.62						
	Stripe online for Clubspark	475.62			1021	205	63.18	Season ticket - Adult
					1021	205	54.13	Season ticket - Senior
					1022	205	315.19	Pay and play
					1021	205	43.12	Lighting
2/2	Banked: 03/03/2026	73.12						
	Sales Recpts Page 179	73.12	73.12		100			Sales Recpts Page 179
	Banked: 05/03/2026	180.00						
	Sales Recpts Page 180	180.00	180.00		100			Sales Recpts Page 180
	Banked: 06/03/2026	20.00						
	Sales Recpts Page 181	20.00	20.00		100			Sales Recpts Page 181
2/2	Banked: 09/03/2026	64.88						
	Sales Recpts Page 182	64.88	64.88		100			Sales Recpts Page 182
	Banked: 10/03/2026	360.00						
	Sales Recpts Page 188	360.00	360.00		100			Sales Recpts Page 188
	Banked: 11/03/2026	36.45						
	Sales Recpts Page 183	36.45	36.45		100			Sales Recpts Page 183
	Banked: 13/03/2026	925.00						
	Sales Recpts Page 184	925.00	925.00		100			Sales Recpts Page 184
	Banked: 16/03/2026	29.30						
	Sales Recpts Page 185	29.30	29.30		100			Sales Recpts Page 185
4/4	Banked: 17/03/2026	956.70						
	Sales Recpts Page 186	956.70	956.70		100			Sales Recpts Page 186
	Banked: 19/03/2026	36.00						
	Goddard C and P	36.00			1021	205	36.00	Family Tennis membership
	Banked: 23/03/2026	36.45						
	Sales Recpts Page 187	36.45	36.45		100			Sales Recpts Page 187
	Banked: 26/03/2026	280.00						
	Sales Recpts Page 189	280.00	280.00		100			Sales Recpts Page 189
Subtotal Carried Forward:		5,013.94	3,227.32	0.00			1,786.62	

Handelsbanken

Receipts received between 01/03/2026 and 31/03/2026

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: 26/03/2026	21.88						
	Sales Recpts Page 190	21.88	21.88		100			Sales Recpts Page 190
	Banked: 30/03/2026	771.86						
	Stripe online for Clubspark	771.86			1021	205	40.24	Lighting
					1022	205	47.30	Pay and play plus lighting
					1022	205	235.26	Pay and Play
					1021	205	129.86	Season ticket - Family
					1021	205	319.20	Season ticket adult
	Banked: 31/03/2026	42.00						
	D Obadia	3.00			1024	205	3.00	Box league
	Khanna S Sid	3.00			1024	205	3.00	Box league
	Weller MJ	3.00			1024	205	3.00	Box league
	Verma Atulya	3.00			1024	205	3.00	box league
	See NGS Lee	3.00			1024	205	3.00	box league
	Saunders DJ	3.00			1024	205	3.00	box league
	APO	3.00			1024	205	3.00	box league
	shannon	3.00			1024	205	3.00	box league
	Lewis C	3.00			1024	205	3.00	box league
	Williams CP	3.00			1024	205	3.00	box league
	Coxon H	3.00			1024	205	3.00	box league
	Hans Lehmann	3.00			1024	205	3.00	box league
	Charlton M & C	3.00			1024	205	3.00	box league
	J Austero	3.00			1024	205	3.00	Box league
	Banked: 31/03/2026	4,056.35						
	Handelsbanken	4,056.35			1190	101	4,056.35	Interest on 35 day account
	Total Receipts:	9,906.03	3,249.20	0.00			6,656.83	

Handelsbanken

Receipts received between 01/02/2026 and 28/02/2026

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: 02/02/2026	30.75						
	Sales Recpts Page 128	30.75	30.75		100			Sales Recpts Page 128
	Banked: 02/02/2026	46.64						
	Sales Recpts Page 129	46.64	46.64		100			Sales Recpts Page 129
	Banked: 02/02/2026	17.40						
	Sales Recpts Page 130	17.40	17.40		100			Sales Recpts Page 130
	Banked: 02/02/2026	15.00						
	Sales Recpts Page 131	15.00	15.00		100			Sales Recpts Page 131
	Banked: 02/02/2026	31.58						
	Sales Recpts Page 132	31.58	31.58		100			Sales Recpts Page 132
	Banked: 02/02/2026	22.12						
	Sales Recpts Page 133	22.12	22.12		100			Sales Recpts Page 133
	Banked: 02/02/2026	34.42						
	Sales Recpts Page 134	34.42	34.42		100			Sales Recpts Page 134
	Banked: 02/02/2026	15.00						
	Sales Recpts Page 135	15.00	15.00		100			Sales Recpts Page 135
	Banked: 02/02/2026	21.22						
	Sales Recpts Page 136	21.22	21.22		100			Sales Recpts Page 136
	Banked: 02/02/2026	375.00						
	Sales Recpts Page 137	375.00	375.00		100			Sales Recpts Page 137
	Banked: 02/02/2026	45.00						
	Sales Recpts Page 138	45.00	45.00		100			Sales Recpts Page 138
	Banked: 02/02/2026	32.70						
	Sales Recpts Page 139	32.70	32.70		100			Sales Recpts Page 139
	Banked: 02/02/2026	21.68						
	Sales Recpts Page 140	21.68	21.68		100			Sales Recpts Page 140
	Banked: 02/02/2026	17.02						
	Sales Recpts Page 141	17.02	17.02		100			Sales Recpts Page 141
	Banked: 02/02/2026	24.98						
	Sales Recpts Page 142	24.98	24.98		100			Sales Recpts Page 142
	Banked: 02/02/2026	24.08						
	Sales Recpts Page 143	24.08	24.08		100			Sales Recpts Page 143
	Banked: 02/02/2026	20.62						
	Sales Recpts Page 144	20.62	20.62		100			Sales Recpts Page 144
	Banked: 02/02/2026	19.05						
	Sales Recpts Page 165	19.05	19.05		100			Sales Recpts Page 165
Subtotal Carried Forward:		814.26	814.26	0.00			0.00	

Handelsbanken

Receipts received between 01/02/2026 and 28/02/2026

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 02/02/2026	45.00						
	Sales Recpts Page 166	45.00	45.00		100			Sales Recpts Page 166
	Banked: 02/02/2026	27.00						
	Sales Recpts Page 167	27.00	27.00		100			Sales Recpts Page 167
	Banked: 02/02/2026	9.00						
	Sales Recpts Page 168	9.00	9.00		100			Sales Recpts Page 168
	Banked: 02/02/2026	35.55						
	Sales Recpts Page 169	35.55	35.55		100			Sales Recpts Page 169
	Banked: 09/02/2026	36.45						
	Sales Recpts Page 170	36.45	36.45		100			Sales Recpts Page 170
	Banked: 09/02/2026	47.02						
	Sales Recpts Page 171	47.02	47.02		100			Sales Recpts Page 171
	Banked: 10/02/2026	33.05						
	Sales Recpts Page 145	33.05	33.05		100			Sales Recpts Page 145
	Banked: 11/02/2026	15.00						
	Sales Recpts Page 146	15.00	15.00		100			Sales Recpts Page 146
	Banked: 11/02/2026	675.00						
	Sales Recpts Page 147	675.00	675.00		100			Sales Recpts Page 147
	Banked: 11/02/2026	34.20						
	Sales Recpts Page 148	34.20	34.20		100			Sales Recpts Page 148
	Banked: 16/02/2026	18.08						
	Sales Recpts Page 149	18.08	18.08		100			Sales Recpts Page 149
	Banked: 16/02/2026	35.32						
	Sales Recpts Page 150	35.32	35.32		100			Sales Recpts Page 150
	Banked: 16/02/2026	-163.00						
	Playball Ar Ltd	-163.00			1011 513	202	-63.00 -100.00	Refund - Field hire Refund - deposit
	Banked: 17/02/2026	26.55						
	Sales Recpts Page 151	26.55	26.55		100			Sales Recpts Page 151
	Banked: 17/02/2026	158.00						
	Sales Recpts Page 152	158.00	158.00		100			Sales Recpts Page 152
	Banked: 20/02/2026	42.90						
	Sales Recpts Page 153	42.90	42.90		100			Sales Recpts Page 153
	Banked: 20/02/2026	1,275.00						
JP rent	J.Rose	1,275.00			1014	207	1,275.00	Rent
	Banked: 23/02/2026	47.93						
Subtotal Carried Forward:		3,212.31	1,238.12	0.00			1,112.00	

Handelsbanken

Receipts received between 01/02/2026 and 28/02/2026

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Sales Recpts Page 154	47.93	47.93		100			Sales Recpts Page 154
	Banked: 23/02/2026	36.16						
	Sales Recpts Page 155	36.16	36.16		100			Sales Recpts Page 155
	Banked: 23/02/2026	940.00						
	Sales Recpts Page 156	940.00	940.00		100			Sales Recpts Page 156
	Banked: 23/02/2026	21.22						
	Sales Recpts Page 157	21.22	21.22		100			Sales Recpts Page 157
	Banked: 24/02/2026	18.22						
	Sales Recpts Page 158	18.22	18.22		100			Sales Recpts Page 158
	Banked: 24/02/2026	32.40						
	Sales Recpts Page 159	32.40	32.40		100			Sales Recpts Page 159
	Banked: 24/02/2026	482.28						
	Sales Recpts Page 174	482.28	482.28		100			Sales Recpts Page 174
	Banked: 26/02/2026	20.62						
	Sales Recpts Page 160	20.62	20.62		100			Sales Recpts Page 160
	Banked: 26/02/2026	40.42						
	Sales Recpts Page 161	40.42	40.42		100			Sales Recpts Page 161
	Banked: 26/02/2026	45.90						
	Sales Recpts Page 162	45.90	45.90		100			Sales Recpts Page 162
	Banked: 26/02/2026	69.07						
	Sales Recpts Page 163	69.07	69.07		100			Sales Recpts Page 163
	Banked: 26/02/2026	1,087.50						
	Sales Recpts Page 164	1,087.50	1,087.50		100			Sales Recpts Page 164
	Banked: 26/02/2026	18.22						
	Sales Recpts Page 172	18.22	18.22		100			Sales Recpts Page 172
	Banked: 27/02/2026	20.92						
	Sales Recpts Page 173	20.92	20.92		100			Sales Recpts Page 173
	Banked: 28/02/2026	3,657.92						
Interest	Handelsbanken	3,657.92			1190	101	3,657.92	Interest 35 day account
	Banked: 28/02/2026	-10.00						
	Sales Recpts Page 175	-10.00	-10.00		100			Sales Recpts Page 175
	Total Receipts:	9,693.16	4,923.24	0.00			4,769.92	

**Bank Reconciliation Statement as at 28/02/2026
for Cashbook 1 - Handelsbanken**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbank	28/02/2026		339,020.12
Handelsbank 35 day account	28/02/2026		2,329,739.28
			<u>2,668,759.40</u>
<u>Unpresented Payments (Minus)</u>			<u>Amount</u>
06/10/2025 125	E.ON Next Energy Limited	114.39	
21/11/2025 DD	Eco Tricity	64.01	
28/11/2025 163	Wicksteed Leisure Ltd	338.18	
04/12/2025 175	Proludic Limited	88.15	
22/12/2025 202	Castle Water Allotments	7.35	
16/02/2026 228	ITQED Business Solutions	154.98	
			<u>767.06</u>
			2,667,992.34
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,667,992.34
		Balance per Cash Book is :-	2,667,992.34
		Difference is :-	0.00

Clerk/RFO:

NameSignedDate

Councillor:

NameSignedDate

**Bank Reconciliation Statement as at 31/12/2025
for Cashbook 1 - Handelsbanken**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbank	01/12/2025		368,902.76
Handelsbank 35 day account	01/12/2025		2,317,099.56
			<u>2,686,002.32</u>
<u>Unpresented Payments (Minus)</u>			<u>Amount</u>
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
01/12/2025	TNSFR	Suzie Parker	339.89
04/12/2025	175	Proludic Limited	88.15
19/12/2025	TNSFR	Suzie Parker	63.16
22/12/2025	202	Castle Water Allotments	7.35
			<u>1,053.39</u>
			2,684,948.93
<u>Unpresented Receipts (Plus)</u>			
			0.00
			<u>0.00</u>
			2,684,948.93
		Balance per Cash Book is :-	2,684,948.93
		Difference is :-	0.00

Clerk/RFO:

NameSignedDate

Councillor:

NameSignedDate

**Bank Reconciliation Statement as at 31/01/2026
for Cashbook 1 - Handelsbanken**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbank	31/01/2026		361,076.77
Handelsbank 35 day account	31/01/2026		2,326,081.36
			<u>2,687,158.13</u>
<u>Unpresented Payments (Minus)</u>			<u>Amount</u>
06/10/2025 125	E.ON Next Energy Limited	114.39	
21/11/2025 DD	Eco Tricity	64.01	
28/11/2025 163	Wicksteed Leisure Ltd	338.18	
04/12/2025 175	Proludic Limited	88.15	
22/12/2025 202	Castle Water Allotments	7.35	
			<u>612.08</u>
			2,686,546.05
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,686,546.05
		Balance per Cash Book is :-	2,686,546.05
		Difference is :-	0.00

Clerk/RFO:

NameSignedDate

Councillor:

NameSignedDate

Bank Reconciliation up to 31/12/2025 for Cashbook No 1 - Handelsbanken

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
22/09/2025	119	10.47		10.47		<input checked="" type="checkbox"/>	Castle Water Cemetery
06/10/2025	125	114.39			114.39	<input type="checkbox"/>	E.ON Next Energy Limited
11/11/2025	210	-135.61		-135.61		<input checked="" type="checkbox"/>	Longacres Garden Centre
20/11/2025	TNSFR	38.26			38.26	<input type="checkbox"/>	Suzie Parker
21/11/2025	DD	64.01			64.01	<input type="checkbox"/>	Eco Tricity
28/11/2025	163	338.18			338.18	<input type="checkbox"/>	Wicksteed Leisure Ltd
28/11/2025	164	474.00		474.00		<input checked="" type="checkbox"/>	Auditing Solutions Ltd.
28/11/2025	165	3,641.28		3,641.28		<input checked="" type="checkbox"/>	Bawden Contracting Services Lt
28/11/2025	166	800.00		800.00		<input checked="" type="checkbox"/>	R J Hayward
28/11/2025	167	400.00		400.00		<input checked="" type="checkbox"/>	Leaf the Rest To Us
28/11/2025	168	4,809.60		4,809.60		<input checked="" type="checkbox"/>	Windowflowers Ltd
28/11/2025	167	339.89		339.89		<input checked="" type="checkbox"/>	Suzanne Parker
01/12/2025	196	620.33		620.33		<input checked="" type="checkbox"/>	Shorts Group Limited
01/12/2025	DD197	568.82		568.82		<input checked="" type="checkbox"/>	4Com Network Services Ltd
01/12/2025	DD198	145.61		145.61		<input checked="" type="checkbox"/>	Shire Leasing PLC
01/12/2025	DD199	126.65		126.65		<input checked="" type="checkbox"/>	Croner Group Ltd
01/12/2025	TNSFR	339.89			339.89	<input type="checkbox"/>	Suzie Parker
01/12/2025			80.00	80.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/12/2025	TNSFR	1,275.00		1,275.00		<input checked="" type="checkbox"/>	John Rose
02/12/2025	TNSFR	-1,275.00		-1,275.00		<input checked="" type="checkbox"/>	John Rose
02/12/2025			420.00	420.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/12/2025	JP rent		1,275.00	1,275.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
04/12/2025	170	125.90		125.90		<input checked="" type="checkbox"/>	The Cartridge People Ltd
04/12/2025	171	135.61		135.61		<input checked="" type="checkbox"/>	Longacres Garden Centre
04/12/2025	172	15.99		15.99		<input checked="" type="checkbox"/>	Trade UK/Screwfix
04/12/2025	173	228.62		228.62		<input checked="" type="checkbox"/>	Seldram Supplies Camberley
04/12/2025	174	1,020.00		1,020.00		<input checked="" type="checkbox"/>	Lamps and Tubes Illuminations
04/12/2025	174	135.64		135.64		<input checked="" type="checkbox"/>	Longacres Garden Centre
04/12/2025	175	88.15			88.15	<input type="checkbox"/>	Proludic Limited
08/12/2025	208	153.60		153.60		<input checked="" type="checkbox"/>	Telefonica UK Limited
08/12/2025			850.00	850.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
08/12/2025			273.60	273.60		<input checked="" type="checkbox"/>	Receipt(s) Banked
11/12/2025	DEPOSIT	-4,500.00		-4,500.00		<input checked="" type="checkbox"/>	LGRC Associates Ltd
11/12/2025			66.00	66.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
12/12/2025	174	192.00		192.00		<input checked="" type="checkbox"/>	A & C Copying Ltd.T/A
12/12/2025	175	150.00		150.00		<input checked="" type="checkbox"/>	R J Hayward
12/12/2025	176	25.00		25.00		<input checked="" type="checkbox"/>	Helen Goodwin Tax & Accounts
12/12/2025	177	481.98		481.98		<input checked="" type="checkbox"/>	ITQED Business Solutions
12/12/2025	178	880.00		880.00		<input checked="" type="checkbox"/>	Matthew Lane
12/12/2025	179	250.00		250.00		<input checked="" type="checkbox"/>	Tom Horrox t/a Mayan Productio
12/12/2025	180	135.00		135.00		<input checked="" type="checkbox"/>	Medic Paul
12/12/2025	181	48.50		48.50		<input checked="" type="checkbox"/>	Suzanne Parker
12/12/2025	182	54.14		54.14		<input checked="" type="checkbox"/>	John Rose
12/12/2025	183	24.00		24.00		<input checked="" type="checkbox"/>	SLCC Enterprises Ltd
12/12/2025	184	48.00		48.00		<input checked="" type="checkbox"/>	Nikki Tomlinson
12/12/2025	TNSFR	25.38		25.38		<input checked="" type="checkbox"/>	Handelsbanken
12/12/2025			524.82	524.82		<input checked="" type="checkbox"/>	Receipt(s) Banked
12/12/2025			482.05	482.05		<input checked="" type="checkbox"/>	Receipt(s) Banked

Bank Reconciliation up to 31/12/2025 for Cashbook No 1 - Handelsbanken

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
12/12/2025			900.00	900.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
17/12/2025	185	819.00		819.00		<input checked="" type="checkbox"/>	Red Kite Conservation Services
19/12/2025	189	7.35		7.35		<input checked="" type="checkbox"/>	Castle Water Cemetery
19/12/2025	190	187.75		187.75		<input checked="" type="checkbox"/>	E.ON Next Energy Limited
19/12/2025	191	574.98		574.98		<input checked="" type="checkbox"/>	ITQED Business Solutions
19/12/2025	192	216.00		216.00		<input checked="" type="checkbox"/>	Lawn Tennis Operations Assoc L
19/12/2025	193	63.16		63.16		<input checked="" type="checkbox"/>	Suzanne Parker
19/12/2025	194	11.47		11.47		<input checked="" type="checkbox"/>	Trade UK/Screwfix
19/12/2025	195	40.00		40.00		<input checked="" type="checkbox"/>	Sunningdale Women's Institute
19/12/2025	186	48.00		48.00		<input checked="" type="checkbox"/>	All Seasons Window Cleaning Lt
19/12/2025	187	150.00		150.00		<input checked="" type="checkbox"/>	Daniel James Legg
19/12/2025	188	450.00		450.00		<input checked="" type="checkbox"/>	Technical Surfaces Ltd.
19/12/2025	189	6.15		6.15		<input checked="" type="checkbox"/>	Castle Water Cemetery
19/12/2025	TNSFR	63.16			63.16	<input type="checkbox"/>	Suzie Parker
19/12/2025	TNSFR	16,279.65		16,279.65		<input checked="" type="checkbox"/>	Payroll Dec
19/12/2025			194.00	194.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
22/12/2025	DD200	86.05		86.05		<input checked="" type="checkbox"/>	Ecotricity Ltd (tennis)
22/12/2025	202	7.35			7.35	<input type="checkbox"/>	Castle Water Allotments
22/12/2025	TNSFR	3,081.02		3,081.02		<input checked="" type="checkbox"/>	MatchPoint Tennis
22/12/2025	TNSFR	1,431.00		1,431.00		<input checked="" type="checkbox"/>	Clive Asprey Tennis
22/12/2025			80.00	80.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
24/12/2025	203	800.00		800.00		<input checked="" type="checkbox"/>	Playcheck UK
24/12/2025			517.00	517.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
29/12/2025	DD29/12/25	416.00		416.00		<input checked="" type="checkbox"/>	Ecotricity Ltd
29/12/2025			158.50	158.50		<input checked="" type="checkbox"/>	Receipt(s) Banked
		<u>37,151.37</u>	<u>5,820.97</u>				

Clerk/RFO:

NameSignedDate

Councillor:

NameSignedDate

Bank Reconciliation up to 28/02/2026 for Cashbook No 1 - Handelsbanken

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
06/10/2025	125	114.39			114.39	<input type="checkbox"/>	E.ON Next Energy Limited
21/11/2025	DD	64.01			64.01	<input type="checkbox"/>	Eco Tricity
28/11/2025	163	338.18			338.18	<input type="checkbox"/>	Wicksteed Leisure Ltd
04/12/2025	175	88.15			88.15	<input type="checkbox"/>	Proludic Limited
22/12/2025	202	7.35			7.35	<input type="checkbox"/>	Castle Water Allotments
02/02/2026	Jan26	145.61		145.61		<input checked="" type="checkbox"/>	Shire Leasing PLC
02/02/2026	Inv 108754	298.82		298.82		<input checked="" type="checkbox"/>	4Com Network Services Ltd
02/02/2026	DD02/02/2	1,131.24		1,131.24		<input checked="" type="checkbox"/>	Shorts Group Limited
02/02/2026			30.75	30.75		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			46.64	46.64		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			17.40	17.40		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			15.00	15.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			31.58	31.58		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			22.12	22.12		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			34.42	34.42		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			15.00	15.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			21.22	21.22		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			375.00	375.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			45.00	45.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			32.70	32.70		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			21.68	21.68		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			17.02	17.02		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			24.98	24.98		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			24.08	24.08		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			20.62	20.62		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			19.05	19.05		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			45.00	45.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			27.00	27.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			9.00	9.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/02/2026			35.55	35.55		<input checked="" type="checkbox"/>	Receipt(s) Banked
05/02/2026	41570958	76.80		76.80		<input checked="" type="checkbox"/>	Telefonica UK Limited
06/02/2026	214	14.40		14.40		<input checked="" type="checkbox"/>	Croma Locksmiths & Security So
06/02/2026	215	450.00		450.00		<input checked="" type="checkbox"/>	Cleaning Services of Ascot
06/02/2026	216	1,080.00		1,080.00		<input checked="" type="checkbox"/>	Drake & Kannemeyer LLP
06/02/2026	217	90.90		90.90		<input checked="" type="checkbox"/>	Natalie Hayes
06/02/2026	218	11.94		11.94		<input checked="" type="checkbox"/>	Hampshire Flag Company Ltd
06/02/2026	219	420.00		420.00		<input checked="" type="checkbox"/>	ITQED Business Solutions
06/02/2026	220	570.00		570.00		<input checked="" type="checkbox"/>	Matthew Lane
06/02/2026	221	74.97		74.97		<input checked="" type="checkbox"/>	Longacres Garden Centre
06/02/2026	222	333.60		333.60		<input checked="" type="checkbox"/>	Rialtas Business Solutions Ltd
06/02/2026	223	77.18		77.18		<input checked="" type="checkbox"/>	John Rose
06/02/2026	224	450.00		450.00		<input checked="" type="checkbox"/>	Technical Surfaces Ltd.
06/02/2026	225	30.00		30.00		<input checked="" type="checkbox"/>	Nikki Tomlinson
06/02/2026	226	192.56		192.56		<input checked="" type="checkbox"/>	Travis Perkins Trading Company
06/02/2026	227	266.40		266.40		<input checked="" type="checkbox"/>	Village Life Publishing Ltd

Bank Reconciliation up to 28/02/2026 for Cashbook No 1 - Handelsbanken

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
06/02/2026	TNSFR	-192.56		-192.56		R <input checked="" type="checkbox"/>	Travis Perkins
06/02/2026	TNSFR	192.58		192.58		R <input checked="" type="checkbox"/>	Travis Perkins
09/02/2026			36.45	36.45		R <input checked="" type="checkbox"/>	Receipt(s) Banked
09/02/2026			47.02	47.02		R <input checked="" type="checkbox"/>	Receipt(s) Banked
10/02/2026			33.05	33.05		R <input checked="" type="checkbox"/>	Receipt(s) Banked
11/02/2026			15.00	15.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
11/02/2026			675.00	675.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
11/02/2026			34.20	34.20		R <input checked="" type="checkbox"/>	Receipt(s) Banked
13/02/2026	119	25.73		25.73		R <input checked="" type="checkbox"/>	Handelsbanken plc
16/02/2026	228	154.98			154.98	<input type="checkbox"/>	ITQED Business Solutions
16/02/2026	229	1,618.20		1,618.20		R <input checked="" type="checkbox"/>	Lamps and Tubes Illuminations
16/02/2026	33944	154.98		154.98		R <input checked="" type="checkbox"/>	ITQED Business Solutions
16/02/2026			18.08	18.08		R <input checked="" type="checkbox"/>	Receipt(s) Banked
16/02/2026			35.32	35.32		R <input checked="" type="checkbox"/>	Receipt(s) Banked
16/02/2026			-163.00	-163.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
17/02/2026			26.55	26.55		R <input checked="" type="checkbox"/>	Receipt(s) Banked
17/02/2026			158.00	158.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
18/02/2026	TNSFR	15,335.97		15,335.97		R <input checked="" type="checkbox"/>	various
20/02/2026	08181041	92.33		92.33		R <input checked="" type="checkbox"/>	Ecotricity Ltd (tennis)
20/02/2026	1000911685	105.09		105.09		R <input checked="" type="checkbox"/>	Castle Water (Recreation Groun
20/02/2026			42.90	42.90		R <input checked="" type="checkbox"/>	Receipt(s) Banked
20/02/2026	JP rent		1,275.00	1,275.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
23/02/2026			47.93	47.93		R <input checked="" type="checkbox"/>	Receipt(s) Banked
23/02/2026			36.16	36.16		R <input checked="" type="checkbox"/>	Receipt(s) Banked
23/02/2026			940.00	940.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked
23/02/2026			21.22	21.22		R <input checked="" type="checkbox"/>	Receipt(s) Banked
24/02/2026			18.22	18.22		R <input checked="" type="checkbox"/>	Receipt(s) Banked
24/02/2026			32.40	32.40		R <input checked="" type="checkbox"/>	Receipt(s) Banked
24/02/2026			482.28	482.28		R <input checked="" type="checkbox"/>	Receipt(s) Banked
25/02/2026	DD25/2/1	416.00		416.00		R <input checked="" type="checkbox"/>	Ecotricity Ltd
26/02/2026	230	11.92		11.92		R <input checked="" type="checkbox"/>	Castle Water Cemetery
26/02/2026	231	327.00		327.00		R <input checked="" type="checkbox"/>	ITQED Business Solutions
26/02/2026	232	84.02		84.02		R <input checked="" type="checkbox"/>	John Rose
26/02/2026	233	3,788.21		3,788.21		R <input checked="" type="checkbox"/>	Winchester Garden Machinery Lt
26/02/2026	234	40.00		40.00		R <input checked="" type="checkbox"/>	Sunningdale Women's Institute
26/02/2026			20.62	20.62		R <input checked="" type="checkbox"/>	Receipt(s) Banked
26/02/2026			40.42	40.42		R <input checked="" type="checkbox"/>	Receipt(s) Banked
26/02/2026			45.90	45.90		R <input checked="" type="checkbox"/>	Receipt(s) Banked
26/02/2026			69.07	69.07		R <input checked="" type="checkbox"/>	Receipt(s) Banked
26/02/2026			1,087.50	1,087.50		R <input checked="" type="checkbox"/>	Receipt(s) Banked
26/02/2026			18.22	18.22		R <input checked="" type="checkbox"/>	Receipt(s) Banked
27/02/2026	257	378.00		378.00		R <input checked="" type="checkbox"/>	PlanningPortalQuest Ltd
27/02/2026			20.92	20.92		R <input checked="" type="checkbox"/>	Receipt(s) Banked
28/02/2026	Interest		3,657.92	3,657.92		R <input checked="" type="checkbox"/>	Receipt(s) Banked
28/02/2026			-10.00	-10.00		R <input checked="" type="checkbox"/>	Receipt(s) Banked

Bank Reconciliation up to 28/02/2026 for Cashbook No 1 - Handelsbanken

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
		28,858.95	9,693.16				

Clerk/RFO:

NameSignedDate

Councillor:

NameSignedDate

Bank Reconciliation up to 31/01/2026 for Cashbook No 1 - Handelsbanken

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
06/10/2025	125	114.39			114.39	<input type="checkbox"/>	E.ON Next Energy Limited
20/11/2025	TNSFR	38.26		38.26		<input checked="" type="checkbox"/>	Suzie Parker
21/11/2025	DD	64.01			64.01	<input type="checkbox"/>	Eco Tricity
28/11/2025	163	338.18			338.18	<input type="checkbox"/>	Wicksteed Leisure Ltd
01/12/2025	TNSFR	339.89		339.89		<input checked="" type="checkbox"/>	Suzie Parker
04/12/2025	175	88.15			88.15	<input type="checkbox"/>	Proludic Limited
19/12/2025	TNSFR	63.16		63.16		<input checked="" type="checkbox"/>	Suzie Parker
22/12/2025	202	7.35			7.35	<input type="checkbox"/>	Castle Water Allotments
31/12/2025			4,526.31	4,526.31		<input checked="" type="checkbox"/>	Receipt(s) Banked
02/01/2026	DD 02/1/1	145.61		145.61		<input checked="" type="checkbox"/>	Shire Leasing PLC
02/01/2026	DD02/01/2	126.65		126.65		<input checked="" type="checkbox"/>	Croner Group Ltd
02/01/2026	DD02/01/3	514.39		514.39		<input checked="" type="checkbox"/>	Shorts Group Limited
02/01/2026	DD02/01/4	298.82		298.82		<input checked="" type="checkbox"/>	4Com Network Services Ltd
02/01/2026			375.00	375.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
07/01/2026	SS07/01/1	76.80		76.80		<input checked="" type="checkbox"/>	Telefonica UK Limited
07/01/2026	TNSFR	256.25		256.25		<input checked="" type="checkbox"/>	Charlie Broad
07/01/2026			1,456.50	1,456.50		<input checked="" type="checkbox"/>	Receipt(s) Banked
08/01/2026	203	800.00		800.00		<input checked="" type="checkbox"/>	Playcheck UK
08/01/2026	204	200.00		200.00		<input checked="" type="checkbox"/>	Cleaning Services of Ascot
08/01/2026	205	180.00		180.00		<input checked="" type="checkbox"/>	NJS Plumbing + Heating
08/01/2026	206	180.00		180.00		<input checked="" type="checkbox"/>	Rialtas Business Solutions Ltd
08/01/2026	207	133.20		133.20		<input checked="" type="checkbox"/>	Village Life Publishing Ltd
08/01/2026	208	50.00		50.00		<input checked="" type="checkbox"/>	Sunningdale Women's Institute
08/01/2026	209	4,905.00		4,905.00		<input checked="" type="checkbox"/>	Lamps and Tubes Illuminations
08/01/2026	203	-800.00		-800.00		<input checked="" type="checkbox"/>	Playcheck UK
09/01/2026			-1,012.50	-1,012.50		<input checked="" type="checkbox"/>	Receipt(s) Banked
13/01/2026			91.20	91.20		<input checked="" type="checkbox"/>	Receipt(s) Banked
15/01/2026	214	28.58		28.58		<input checked="" type="checkbox"/>	Handelsbanken plc
16/01/2026			4,443.80	4,443.80		<input checked="" type="checkbox"/>	Receipt(s) Banked
19/01/2026	215	27.76		27.76		<input checked="" type="checkbox"/>	Castle Water (Recreation Groun
20/01/2026	209	48.00		48.00		<input checked="" type="checkbox"/>	All Seasons Window Cleaning Lt
20/01/2026	210	9.03		9.03		<input checked="" type="checkbox"/>	Castle Water Cemetery
20/01/2026	211	233.85		233.85		<input checked="" type="checkbox"/>	E.ON Next Energy Limited
20/01/2026	212	456.00		456.00		<input checked="" type="checkbox"/>	Hampshire Flag Company Ltd
20/01/2026	213	327.00		327.00		<input checked="" type="checkbox"/>	ITQED Business Solutions
20/01/2026	214	130.00		130.00		<input checked="" type="checkbox"/>	Matthew Lane
20/01/2026	215	334.80		334.80		<input checked="" type="checkbox"/>	Smith of Derby Clockmakers
20/01/2026	216	32.25		32.25		<input checked="" type="checkbox"/>	Nikki Tomlinson
20/01/2026	DD20/01/1	82.37		82.37		<input checked="" type="checkbox"/>	Ecotricity Ltd (tennis)
20/01/2026	TNSFR	15,930.57		15,930.57		<input checked="" type="checkbox"/>	January payrole
20/01/2026			1,275.00	1,275.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
26/01/2026	DD26/01/1	416.00		416.00		<input checked="" type="checkbox"/>	Ecotricity Ltd
26/01/2026			8,987.00	8,987.00		<input checked="" type="checkbox"/>	Receipt(s) Banked
27/01/2026			453.60	453.60		<input checked="" type="checkbox"/>	Receipt(s) Banked
28/01/2026			240.53	240.53		<input checked="" type="checkbox"/>	Receipt(s) Banked

Bank Reconciliation up to 31/01/2026 for Cashbook No 1 - Handelsbanken

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
30/01/2026	DD 30/01/1	126.65		126.65		R <input type="checkbox"/>	Croner Group Ltd
30/01/2026	DD30/1/2	458.99		458.99		R <input type="checkbox"/>	Aviva Insurance Limited
30/01/2026			698.00	698.00		R <input type="checkbox"/>	Receipt(s) Banked
30/01/2026			864.45	864.45		R <input type="checkbox"/>	Receipt(s) Banked
30/01/2026			10.00	10.00		R <input type="checkbox"/>	Receipt(s) Banked
30/01/2026			4,455.49	4,455.49		R <input type="checkbox"/>	Receipt(s) Banked
31/01/2026	ADJ Error	-441.31		-441.31		R <input type="checkbox"/>	Suzanne Parker
		<u>26,320.65</u>	<u>26,864.38</u>				

Clerk/RFO:

NameSignedDate

Councillor:

NameSignedDate



SUNNINGDALE PARISH COUNCIL

BUDGET VIREMENT POLICY

1. Introduction

The budget is the basis for the precept request from residents. History tells us that there will be some overspends and some underspends on budget accounts.

The purpose of this Policy is to clarify when a transfer between budget accounts is to be made, how to deal with transfers from Reserves/Contingency accounts and what happens when a budget is exceeded, or under spent.

2. Definition of Virement

Virement is the process of transferring a revenue budget from one budget heading to another, with the approval of the Parish Council. It can be used to amend budgets in the light of experience, or to reflect anticipated changes in the pattern of future income or expenditure.

3. Financial Responsibilities

In a cash limited budget environment, budgetary control must be strictly maintained throughout the financial year in order that any potential expenditure overspends or income under-achievement within individual budget headings are identified at the earliest possible opportunity.

The RFO produces an Actual versus Budget report regularly throughout the year to show when accounts are over and under budget but also approaching budget.

The Parish Council has a duty to ensure that adequate policies and procedures are in place to ensure effective system of financial control. The budget virement process is one of these controls.

4. Virement Guidelines

- All virements must be identified as related to a specified expenditure.
- Virements between budget headings may be made by the RFO if necessary (with a limit of one increase per budget heading per financial year, unless there are any exceptional circumstances which require the additional of further funding for a specific heading) These will be reported at the next Full Council meeting and recorded in the minutes.

- Any virement transfer from or to the Contingency account must have the prior approval of the Finance Committee or Full Council and shall be recorded in the minutes.
- Only Full Council can approve a virement transfer from an Ear Marked Reserve (EMR)

5. Implementation of this Policy

This policy is to take effect from 21 May 2026 (adopted by Full Council at its meeting of that date).

Version control and summary of changes

<i>Version</i>	<i>Date review started</i>	<i>Author/Reviewer</i>	<i>Summary of changes</i>	<i>Adopted/Min ref</i>
1	n/a	The Clerk		

The policy will be reviewed at a minimum of every three years.



Financial Regulations

Version: November 2024

Revision Notes

Draft 1 – 19/11/2024

- New version based on NALC Model Financial Regulations 2024
- Adopted at Annual Meeting of the Council (20th May 8/25)

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These Financial Regulations were adopted by the council at its meeting held on 19 November 2024

1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The Clerk has been appointed as RFO and these regulations apply accordingly. The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.
- 1.6. **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
 - **the outcome of a review of the effectiveness of its internal controls**
 - **approving accounting statements;**
 - **approving an annual governance statement;**
 - **borrowing;**
 - **declaring eligibility for the General Power of Competence; and**
 - **addressing recommendations from the internal or external auditors**
- 1.7. In addition, the council shall:
- determine and regularly review the bank mandate for all council bank accounts;
 - authorise any grant or single commitment in excess of £5,000; and

2. Risk management and internal control

- 2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The Clerk shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. **The accounting control systems determined by the RFO must include measures to:**
- **ensure that risk is appropriately managed;**
 - **ensure the prompt, accurate recording of financial transactions;**
 - **prevent and detect inaccuracy or fraud; and**
 - **allow the reconstitution of any lost records;**
 - **identify the duties of officers dealing with transactions and**
 - **ensure division of responsibilities.**
- 2.6. At least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council Finance Committee.
- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall

put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
 - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
 - is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has no involvement in the management or control of the council

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the HR Sub-Committee at least annually in the third quarter for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the HR Sub-Committee.

4.3. No later than November each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year along with a forecast for the following three financial years, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.

4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the RFO not later than the end of October each year.

4.6. The draft budget (with any committee proposals and three-year forecast), including any recommendations for the use or accumulation of reserves, shall be considered by the Finance Committee and a recommendation made to the council.

- 4.7. Having considered the proposed budget and three-year forecast, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council or Finance Committee.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £25,000 plus VAT, the council must comply with any requirements of the Legislation¹ regarding the advertising of**

¹ The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

contract opportunities and the publication of notices about the award of contracts.

- 5.8. For contracts greater than £5,000 excluding VAT the Clerk will seek at least three fixed-price quotes;
- 5.9. where the value is between £500 and £5,000 excluding VAT, the Clerk will try to obtain three estimates (which might include evidence of online prices, or recent prices from regular suppliers).
- 5.10. For smaller purchases, the Clerk will seek to achieve value for money.
- 5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council (or relevant committee). Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk, under delegated authority, for any items below £500 excluding VAT.
 - the Clerk, in consultation with the Chair of the Council (or Chair of the appropriate committee), for any items below £1,000 excluding VAT.
 - a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT
 - in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.
 - the council for all items over £5,000;
- Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.
- 5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.

- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council (or a duly delegated committee acting within its Terms of Reference) except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £1,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by the RFO.

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Handelsbanken. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking, in accordance with a resolution of the council or duly delegated committee, or a delegated decision by an officer, unless the council resolves to use a different payment method.

- 6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council (or a duly delegated committee) may authorise in advance for the year.
- 6.7. A copy of this schedule of regular payments shall be signed by two members on each and every occasion when payment is made - to reduce the risk of duplicate payments.
- 6.8. A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee for information only.
- 6.9. The Clerk and RFO shall have delegated authority to authorise payments only in the following circumstances:
 - i. any payments of up to £500 excluding VAT, within an agreed budget.
 - ii. payments of up to £1,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council or Finance Committee, where the RFO certifies that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council (or Finance Committee).
 - iv. Fund transfers within the councils banking arrangements provided that a list of such payments shall be submitted to the next appropriate meeting of council (or Finance Committee).
- 6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council (or finance committee). The council (or Finance Committee) shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.

- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to one of the authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator an authorised signatory shall set up any payments due before the return of the Service Administrator.
- 7.6. A councillor who is an authorised signatory shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online (and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes).
- 7.8. A full list of all payments made in a month shall be provided to the next Finance Committee (or Council) meeting.
- 7.9. With the approval of the council or Finance Committee in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised signatories. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed or approved online by two authorised signatories, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.
- 7.12. The bank facility for checking account details should be used each time a new supplier is set up. If the bank flags a problem with the account details then no payment should be made until the account details have been independently verified. This is a potential area for fraud (particularly where details have been supplied by email) and the individuals involved should ensure that any change in account details is genuine.
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.14. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

8. Cheque payments

- 8.1. Only in exceptional circumstances shall cheques be issued. Cheques or orders for payment, in accordance in accordance with a resolution or delegated decision, shall be signed by signatories.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the and will also be restricted to a single transaction maximum value of £500 unless authorised by council or Finance Committee in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk or specified officer and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with council policy.

10. Petty Cash

- 10.1. The council will not maintain any form of cash float. All cash received must be banked intact.

11. Payment of salaries and allowances

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council (or HR Sub-Committee).
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports may be reviewed by (the HR Sub-Committee) to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 12.4. All investment of money under the control of the council shall be in the name of the council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.

- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.
- 13.7. Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.

14. Payments under contracts for building or other construction works

- 14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.
- 14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

- 15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 15.4. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

16. Assets, properties and estates

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest,

tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

17. Insurance

17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.

17.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO shall negotiate all claims on the council's insurers in consultation with the Clerk.

17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

18. Suspension and revision of Financial Regulations

18.1. The council shall review these Financial Regulations annually and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

18.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

18.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order 21d and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.



SUNNINGDALE PARISH COUNCIL

Proposal to Council Introduction of a Council Debit Card

Prepared for: Sunningdale Parish Council Meeting

Presented by: Natalie Hayes, Clerk/RFO

Date: 2 April 2026

The resolution before council is:

For council to approve setting up of a payment card for use by the Clerk and Officers for day-to-day operational purchases.

Background

The Council currently relies on invoicing arrangements or staff reimbursements for day-to-day purchasing. Such as fuel and some office equipment. This approach has several limitations:

- **Restricted supplier options:** Many suppliers only accept card payments (e.g., Amazon).
- **Forthcoming changes:** Some sector bodies are ceasing invoice payments for memberships and training.
- **Reduced value for money:** Inability to access competitive online pricing or limited-time offers.
- **Operational delays:** Urgent procurement (e.g., SurveyMonkey subscription) is slowed by the current process.
- **Administrative inefficiency:** Staff reimbursement adds unnecessary processing time.

This report outlines options to introduce a council payment card and proposes appropriate controls and governance arrangements.

Options considered

1. Do nothing

Continue to use bank transfers and staff reimbursements.

Risk: Increasing number of suppliers no longer accept invoice payments.

2. Handelsbanken Business Debit Card

- Card linked directly to the council's current account
- Individual transaction limits can be applied
- No limit to number of cardholders
- Security features included
- Simple process to request and manage multiple cards

Costs: Transaction fees apply (standard Handelsbanken charges).

3. Lloyds Corporate Purchasing Card (Working in Partnership with Handelsbanken)

- Controlled and secure way to pay
- Balanced paid by direct debit at end of the month
- Reduces admin
- Visa card

To note: Recommended by bank as can see transactions and would have more operational control. Direct Debit fees would apply. Requires credit application and would not be a lengthy process.

4. Credit card via another bank

Explored but discounted due to lengthy application processes and credit checks. Not considered proportionate.

Proposed Governance and Internal Controls

Cardholders: Parish Clerk and Facilities Officer

Delegated limits:

- Clerk – up to £500 per transaction
- Facilities Officer – £100 per transaction

Usage conditions:

- Authorised council business only
- Must comply with Financial Regulations
- Monthly review by the Clerk and reporting to the Finance Committee

Security measures:

- Card stored securely when not in use
- Multi-factor authentication for online accounts
- Immediate reporting of loss or suspected misuse

Recommendation:

From the above information the Clerk/RFO recommends a **Lloyds Corporate Purchasing Card** and the associated controls set out in this report and policy.

Sunningdale Parish Council payment Card Policy and Procedures

1. Cardholders

- 1.1 The Council debit card will be issued to the Parish Clerk and the Facilities Officer.
- 1.2 The card may be temporarily issued to the Deputy Clerk when covering leave.
- 1.3 No other councillor or employee is authorised to use the debit card.

2. Spending and Use

- 2.1 The debit card may only be used for authorised Council expenditure.
- 2.2 Cash withdrawals are not permitted.
- 2.3 All purchases must comply with the delegated limits set out in the Council's Financial Regulations.
- 2.4 Any expenditure exceeding delegated limits must be authorised in advance by Full Council or the Finance Committee.
- 2.5 Receipts or invoices must be retained for every transaction.
- 2.6 The Clerk will reconcile receipts against statements and investigate discrepancies.

3. Security

- 3.1 The debit card will be stored securely within the Parish Office when not in use.
 - 3.2 If removed for a purchase, it must be returned immediately afterward.
 - 3.3 PINs and login credentials must remain confidential.
 - 3.4 Lost or stolen cards must be reported to the bank immediately and to the Chair of Finance.
 - 3.5 The Clerk must have full access to online card management tools.
 - 3.6 When employment ends, the card must be returned immediately and cancelled.
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4. Misuse

- 4.1 Misuse or fraudulent use of the card may result in disciplinary action.
- 4.2 Failure to provide a receipt may result in the cardholder being personally liable for repayment.

The guidelines for payment cards, as outlined in Financial Regulations.

Payment cards

- 9.1. *Any Debit Card issued for use will be specifically restricted to the and will also be restricted to a single transaction maximum value of £500 unless authorised by council or Finance Committee in writing before any order is placed.*
- 9.2. *A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping up shall be at the discretion of the council.*
- 9.3. *Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk or specified officer and any balance shall be paid in full each month.*
- 9.4. *Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with council policy.*



Community Infrastructure Levy (CIL) Policy & Procedures

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1. Introduction

The Community Infrastructure Levy (CIL) is a charge which can be levied by local authorities on new development in their area. The funds provide an important tool for local authorities to use to help them deliver the infrastructure needed to support development in their area.

The Royal Borough of Windsor & Maidenhead (RBWM) is responsible to collect the levy as part of the planning process which approves new development. As one of the Parishes of the Ascot, Sunninghill & Sunningdale Neighbourhood Plan (NP), 25% of the amount collected from developments in the Parish is passed to the Parish Council.

Further information and guidance is available at <https://www.gov.uk/guidance/community-infrastructure-levy>

As at 31 March 2024 the total CIL retained by the Parish Council was £1,471,753.34

The purpose of this document to describe the Parish Council's policy and procedures to allocate and manage its CIL

2. Policy Aims

The **objective** of the Policy is to ensure that CIL funds are allocated:

- appropriately - in line with Government guidance
- in an open & transparent manner, including providing an opportunity for community stakeholders to apply for CIL Stakeholder Grants
- in line with the Council's Business Plan and the Ascot, Sunninghill and Sunningdale Neighbourhood Plan.

3. CIL Regulations¹

The Community Infrastructure Levy (CIL) is a tool for local authorities in England and Wales to help deliver infrastructure to support the development of their area. CIL receipts can be used to fund a wide range of infrastructure including transport, schools, health and social care facilities, libraries, play areas, green spaces and sports facilities.

The Parish Council must use the CIL receipts passed to it to support new development by funding the provision, improvement, replacement, operation or maintenance of infrastructure; or anything else that is concerned with addressing the demands that new development places on the area.

The neighbourhood portion of the levy can be spent on a wider range of things than the rest of the levy, provided that it meets the requirement to 'support the development of the area' (see regulation 59C inserted by the 2013 Regulations for details²). The wider definition means that the neighbourhood portion can be spent on things other than infrastructure provided it is concerned with addressing the demands that development places on the area. For example it could be used to support affordable housing.

If a Parish Council does not spend its levy share within 5 years of receipt, or does not spend it on initiatives that support the development of the area, the charging authority may require it to repay some or all of these funds to the charging authority (see regulation 59E for details)

4. The Parish Council's Policy

- A. All CIL projects must conform with the relevant regulations - as updated from time to time.
- B. The Parish Council is required to take account of the Neighbourhood Plan objectives when determining projects to be funded by CIL (The NP objectives are shown at Appendix 1 for reference)
- C. The Council will work closely with the Borough, Sunninghill & Ascot Parish Council and other adjacent Parish Councils to ensure its projects fit into a coordinated whole.

Business Plan Projects

- D. At least 80% of the Neighbourhood CIL should be spent on projects identified in the Council's Business Plan and the Neighbourhood Plan. Such projects will:
 - 1. take account of the views of the communities in which the income was generated.
 - 2. demonstrate a long term and lasting benefit for its community
 - 3. consider the resulting infrastructure needs of long term housing growth (provided such infrastructure is within the remit of the Council)
- E. Any future revenue or support costs of the Council's CIL projects should be identified during the approval process so that the Council can determine how they will be budgeted in the future.
- F. The Council will carefully monitor the implementation of all its CIL projects to ensure they achieve the expected outcomes and represent good value for money.

Stakeholder CIL Grants

- G. Up to 20% of the Neighbourhood CIL will be placed in a 'Stakeholder Reserve Fund'. These funds will be available to local stakeholders to apply for grants for projects that will support the development of the area. The Council will evaluate any such requests using the criteria described below. The Council will normally assess any grant applications twice per year. The Council's decision on any grant will be final.

5. Implementation

Business Plan / Neighbourhood Plan Projects

¹ <https://www.gov.uk/guidance/community-infrastructure-levy>

² <http://www.legislation.gov.uk/ukxi/2013/982/regulation/8/made>

- A. New CIL projects will be identified during the annual update of the Business Plan and budget cycle. The form at Appendix 2 will be used for this purpose. The proposal will normally be sponsored by a Councillor.

Stakeholder Grants

- B. Stakeholder applications (see Form at Appendix 3) for grants from the Stakeholder Reserve Fund will be assessed by the Council based on the following criteria:
 1. The proposed project conforms to the CIL spending regulations
 2. The project is in line with the Council's Business Plan
 3. The funds requested are usually only a part of the total project cost and other sources of funds can be demonstrated
 4. Any financial and legal risks associated with the project are identified and mitigated
 5. There is evidence of community support & benefits for the proposal
 6. Applications from membership organisations must be able to demonstrate a wider community benefit. New or improved facilities should be accessible to a wide range of people within the community
 7. Applicants may include statutory infrastructure providers including state schools, community groups and registered charities
 8. The facility/infrastructure will be available to Sunningdale residents
- A.
- B.
- C. Applications for grants of £5000 or less may, at the discretion of the Clerk, not be required to complete all off the boxes on the form at Appendix C.

6. Governance

All CIL requests will be validated and subject to due diligence by the Finance Committee before referral to Full Council for approval.

A CIL report regarding receipts, forecasts and expenditure will be presented to Full Council in April and October. This is to ensure the Council does not over extend itself on projects

The Parish Council's CIL Business Plan projects will follow the Council's project management process and be subject to regular review

The Annual Parish Meeting will have a standing item reporting CIL projects

7. Revision History

First Draft presented to CIL Working Group 10th September 2024

Amended version presented to Council 17 September 2024

Updated version presented to Council 15 October 2024: Approved with one amendment to confirm Finance Committees role is to validate & scrutinize.

Appendix 1

Neighbourhood Plan Objectives

- **Housing & the Environment**
 - To protect the green and leafy appearance of our surroundings and the distinct character of our villages.
 - To maintain the separation between our villages, avoiding the creep of urban sprawl.
 - To preserve and enhance the character of Sunninghill village centre.
 - To meet new housing demand in a way that is sympathetic to the area, that ensures that the right type of housing is built in the right locations, and that a mix of housing types is delivered, to especially include family homes that are affordable by a wide section of the population.
 - To minimise the impact of development on the natural and built environment.
 - To protect the biodiversity of our area, our local wildlife and its habitat and our trees.
- **The Economy**
 - To encourage and facilitate a redevelopment of the centre of Ascot and its High Street, to deliver a more viable, attractive shopping centre, a vibrant and successful evening economy and desired community facilities.
 - To sensitively develop the area around the retail centre of Sunningdale to improve its future economic viability and deliver additional parking capacity and community amenities.
 - To create through the planning system an environment that makes it attractive for micro, small and medium-sized businesses and shops to locate and flourish in the area,
 - To retain the current employment sites and provide sustainable employment opportunities for those who live within and outside it.
- **Community**
 - To ensure all residents have easy access to community facilities and community green, open spaces for leisure and recreation.
- **Transport & Infrastructure**
 - To seek ways of addressing the problems of traffic congestion on our roads and the lack of parking.
 - To ensure our roads and streets provide safer and more accessible routes, better balancing the needs of pedestrians, cyclists and drivers.

Appendix 2 Request for CIL Funding for Business Plan/NP Projects

Name of Proposer:	Date:
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Project Description

Project Title:	
Project Location:	
Description of the project:	

Project Justification

How does the project support business plan objectives?	
How does the project comply with CIL Regulations?	
What is the legal power under which we can implement this project?	
What are the main benefits of the project?	
Who will be the beneficiaries of the project?	
Are the benefits available to all?	
Please provide evidence of community support for the project?	

Project Status

Are there other preliminary tasks before the project can commence	
Please identify any constraints or risks?	

Project Funding

What is the total cost of the project?	
What is the spend to date on this project?	
Please provide a breakdown of the costs?	

Please provide a forecast of any income and operating costs that derive from the project after completion	
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Delivery Timescale

Please show the key milestones for the project	
--	--

Appendix 3

CIL Stakeholder Grant: Guidance Notes & Application Form

CIL STAKEHOLDER: A GUIDE FOR APPLICANTS

This guidance aims to provide assistance to those completing the Sunningdale Parish Council Stakeholder Grant Application Form. To discuss a potential project or for further guidance, please contact the Parish Clerk at clerk@sunningdale-pc.gov.uk

WHO CAN APPLY?

- Not for profit organisations including state schools, community groups and registered charities.
- Applications must be received from the organisation, rather than an individual.
- Applications from membership organisations must be able to demonstrate a wider community benefit. Given that CIL is public money new or improved facilities should be accessible to a wide range of people within the community

WHAT IS NOT ELIGIBLE?

- Projects that have been completed prior to an application being submitted
- Ongoing operating costs for projects
- Annual maintenance and repair
- Projects promoting a political party
- Projects that conflict with Council priorities and objectives
- Any VAT that can be recovered

WHAT DOES A PROJECT NEED TO DEMONSTRATE?

In addition to meeting Government criteria for the spend the project should be able to show evidence of the following:

- addressing impacts created by new development
- wider community benefits beyond those just to the organisation submitting the application.
- deliverability: a clear delivery plan with robust governance
- additional resources (people or money) available from partners to complement funding

COMPLETING THE FORM

NB, If your grant application is for £5000 or less it may not be necessary to complete all the boxes on this form. You should discuss your application with the Clerk and take advice.

Questions 1-3 - Applicant organisation details

A named contact from all the organisation(s) involved will need to sign the declaration at the end of the form. All correspondence about the application will be sent to the main contact listed on the form.

Questions 4-5 - Please provide information on the legal status of your organisation. The type of organisations that might be applying include:

- Community or voluntary groups
- Community Interest Companies
- Charities or trusts
- Public sector organisations

If a registered charity, please provide the registration number. You must let us know if you are able to reclaim VAT as the Council will not cover the costs for VAT if they can be claimed back by the applicant. Failing to declare the ability to re-claim VAT will void the application at any stage.

Question 6 - Please provide the address of the project, including postcode.

Question 7 - Please give a description of the project, including why you are seeking the funding and details on how it would be used and the benefits it will bring.

Questions 8 - 12 - Indicate the amount of money you are applying for. If there are multiple elements within an application, please prioritise these within your form. Let us know if there are any contributions from third parties - i.e. other organisations or grant schemes. Please show what contribution your organisation is putting into the project. You need to let us know if you are applying for funding from any other body and you must inform us if any applications are successful whilst this bid is being considered. Please let us know if the organisation has previously received CIL or other funding sources from either the Royal Borough of Windsor & Maidenhead Borough Council or Sunningdale Parish Council.

Questions 13 - 14 - Please highlight the pressures that the project is addressing. Letters of support from within the local community are well received.

Questions 15 - 16 - You must demonstrate that the project is deliverable and is able to be started within no longer than twenty-four months of the funding decision. You must also explain how long- term revenue commitments will be met in order to show that the project is sustainable in the long term.

Questions 17-19 - If the organisation is not in the public sector, please provide a copy of the organisation's most recent audited accounts. This is to ensure that decision makers are aware of the level of unrestricted funds in the organisation's reserves. This information will be treated as confidential and will only be shared with Sunningdale Parish Councillors for decision making purposes. If planning permission is required for the scheme, please provide details on what stage of the process you have reached.

DECLARATION

Please make sure you read the declaration carefully, sign the form and return it. Any other organisation that will be involved with delivery should also sign the declaration.

SUPPORTING INFORMATION

Any funding will be conditional on the submission of 3 competitive quotes for the work that you are applying for. Where possible, please aim to have these arranged prior to submitting the application.

WHAT HAPPENS AFTER SUBMITTING AN APPLICATION?

The Council will confirm receipt of your application and whether all required information has been received. If necessary you may be asked to provide further information. Following successful validation, applications will be considered at the Finance Committee and you will be able to attend to speak in support of your application. Applications approved by the Finance Committee will be forwarded to the Full Council where the final decision on whether the project is adopted for CIL funding and the level of funding to be disbursed will be approved.

PAYMENT OF CIL FUNDING

Successful projects must be able to commence within the twenty-four months following the relevant Full Council meeting. Where relevant, the CIL funding will be conditional upon the applicant obtaining any building regulations and/or planning permission and any other consents or permissions as may be required.

After approval of an application by a Full Council meeting, the Responsible Finance Officer will notify the said organisation that the application has been approved and request written confirmation that should the said project not occur, that the funds granted will be reimbursed to the Council. No funds will be paid over until such written confirmation is received. The Council will seek confirmation that the project has been completed per the application and to its satisfaction. You must have a bank account in the name of your organisation into which the Council will pay the funding.

A claim for payment must be made in writing with evidence that the work has been completed or partially completed for a part claim. Evidence requested may include invoices from contractors/suppliers and/or a surveyor's valuation. Payments, including stage payments, will be made as percentage of the overall costs up to the total grant awarded. If the final project costs is less the amount awarded may be adjusted accordingly.

The CIL funding is a payment for capital expenditure and will not result in any future revenue commitment by Sunningdale Parish Council. Any maintenance responsibility, revenue liability or ongoing future funding related to the application lies with the Applicant.

PUBLICITY

The applicant will need to agree to publicise the support of Sunningdale Parish Council and the Council reserves the right to use images of the project resulting from the award of the CIL funding as part of any publicity material that it may wish.

The assessment process is competitive and not all applications will be funded. There is no right of appeal against the decision.

(Application form follows on next page)

CIL STAKEHOLDER GRANT - APPLICATION FORM

1. Applicant organisation	
2. Name & position of main contact	
3. Applicant contact details (phone no, email & address)	
4. Type of organisation If a charity, please provide registration number	
5. Is the organisation able to reclaim VAT?	
6. Location of project	
7. Summary of the project proposal	
8. Estimated project cost	

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		
Any other Local Authority Contribution		
Third party contribution		
Total Cost		

10. Details of additional sources of funding available	
11. Why is CIL funding being sought? Please provide details of sources of funding already considered or applications made for funding	
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	
13. How does the project help address the demands of development in the area. What evidence is there to support this?	

<p>14. What evidence is there of support from the community?</p>	
<p>15. Proposed timelines for the project</p>	
<p>16. Is there a related operating cost associated with the project? How will this be addressed?</p>	
<p>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>	
<p>18. Do you need planning permission to carry out the works?</p>	
<p>19. If planning permission is required is it in place to carry out the works?</p> <p>If so please provide the application number.</p>	

Declaration

When you have completed the application, please sign this declaration and submit the application form as directed.

To the best of my knowledge the information I have provided on this application form is correct.

If Sunningdale parish Council agrees to release funds for the specified project, these funds will be used exclusively for the purposes described. In such an event I agree to inform Sunningdale Parish Council via the parish Clerk of any material changes to the proposals set out above. When requested I agree to provide Sunningdale parish Council with all necessary information required for the purposes of reporting on the progress or otherwise of the identified project. I recognise Sunningdale Parish Council's statutory rights as the designated provider of these CIL funds, which include provisions to reclaim unspent or misappropriated funds.

Privacy Notice: By signing this form, the applicant agrees to Sunningdale parish Council checking all supplied information for the purpose of decision making. Th information on the form will be stored in Parish Council's filing system and summarised in the Council's accounting system for the sole purpose of fund processing, analysis and accounting. Information about the project may be publicised on Sunningdale Parish Council's website and in public material for publicity purposes. Personal data will not be disclosed without prior agreement of those concerned, unless required by law. For further information on the Council's privacy policy, please see:

[Privacy Policy](#)

Signed: _____

Organisation: _____

Date: _____