

Hampshire County Councillor Update June 2026 – Nick Drew

Highways Information

Hampshire County Council unveils plan for 17,000 community electric vehicle charging points

Hampshire County Council has announced plans for a major expansion of electric vehicle charging across the county.

Around 17,000 new community EV charging sockets are planned, focused particularly on areas where residents do not have access to off-street parking, such as a driveway or garage.

That matters because, for many people, the biggest barrier to switching to an electric vehicle is not the vehicle itself — it is having somewhere practical and reliable to charge it.

The scheme is being supported by £6.662 million of Government funding, which has helped unlock up to £90 million of private investment from charge point operator Believ. Importantly, this means the programme can be delivered at no cost to Hampshire County Council.

Installations are expected to begin later this year, with around 500 charge points planned in the first year.

Residents are also being asked to suggest locations where charge points would be useful, so the rollout can be targeted where demand and need are greatest.

This is a practical step towards making EV charging more accessible across Hampshire, particularly for those who cannot charge at home.

You can read more and suggest a location here:

<https://www.hants.gov.uk/News/20260506EVChargingScheme>

Reporting Highway Problems

Links to report road issues are here:

Potholes: <https://www.hants.gov.uk/transport/highways/report-a-problem/potholes>

Tree/hedge problems: <https://www.hants.gov.uk/transport/highways/report-a-problem/treehedge>

Flooding/drainage issues: <https://www.hants.gov.uk/transport/highways/report-a-problem/flooding>

Pavement problems: <https://www.hants.gov.uk/transport/highways/report-a-problem/paving>

Broken or missing signs: <https://www.hants.gov.uk/transport/highways/report-a-problem/brokensigns>

Faulty street lights: <https://www.hants.gov.uk/transport/highways/report-a-problem/streetlight>

Faded or missing road markings: <https://www.hants.gov.uk/transport/highways/report-a-problem/road-markings>

Problems with rights of way:

<https://www.hants.gov.uk/landplanningandenvironment/rightsofway/reportaproblem>

When reporting an issue, you'll be sent an email confirming a reference number for the report. If you would like me to follow this up for you then do please forward that message to me and I will chase for you.

The Hampshire and the Solent Combined County Authority has now been formally established.

This is an important milestone for our region and, if we get it right, devolution can bring real benefits for residents across Hampshire, Southampton, Portsmouth and the Isle of Wight.

For too long, too many decisions about transport, skills, housing, investment, public safety, health and economic growth have been taken too far away from the communities they affect. Devolution should mean more decisions being made locally, by people who understand the needs, challenges and opportunities of our area.

The new Combined County Authority gives us the opportunity to work together across council boundaries, attract investment, improve infrastructure, support better skills and employment opportunities, and strengthen long-term economic growth.

But it must also be about fairness.

The benefits of devolution cannot simply flow to the places that are already doing well. The new Authority must have a clear focus on the most deprived communities across Hampshire and the Solent — including those areas where residents face poorer health outcomes, lower skills levels, weaker transport links, fewer opportunities and greater barriers to employment.

Growth matters, but it must be growth that reaches people and places that have too often been left behind.

That means using the new powers and funding to improve opportunity, support regeneration, tackle inequality, strengthen local transport, and help people access the skills and jobs they need to build better futures.

Hampshire has enormous strengths — strong businesses, world-class universities, major ports, rural communities, market towns, cities, coastline and countryside. Devolution gives us the chance to bring those strengths together more effectively.



Now the formal structure is in place, the real work begins: making sure this new Authority delivers practical, visible and lasting benefits for residents, businesses and communities across the whole region.

Boost for passengers as Hampshire County Council confirms funding for 100+ bus shelter upgrades

Good news for bus passengers across rural Hampshire.

Hampshire County Council has confirmed more than £554,000 of funding to help parish councils improve local bus shelters, with 41 parish councils awarded grants to refurbish or replace 137 shelters across the county.

This funding comes through Hampshire's Bus Service Improvement Plan, supported by Government bus grant funding. It will help with practical improvements such as replacing ageing shelters, upgrading structures, and adding features such as better seating and lighting.

These may seem like small improvements, but they matter. Clean, safe and welcoming shelters help make buses a more realistic and attractive option for everyday journeys — particularly in rural communities where public transport links are so important.

This sits alongside wider work to improve bus services in Hampshire, including better stops and interchanges, real-time passenger information, bus priority measures, community transport support and fare initiatives.

Bus use in Hampshire is moving in the right direction, with 26.6 million journeys made in 2024/25 — up 1.7 million on the previous year. There is still much more to do, but investment like this is part of making public transport more reliable, accessible and attractive for residents.

Support for Hampshire care leavers praised in latest Ofsted Report

I'm really pleased to share some positive news about Hampshire's support for young people leaving care.

Following a recent inspection, Ofsted has praised Hampshire County Council for providing "high-quality, responsive support" to care leavers, recognising the strong and trusted relationships built between young people and their Personal Advisers, and the tailored help available as they move into adulthood.

Leaving care can be one of the most challenging periods in a young person's life. Support with housing, education, employment, wellbeing and independence can make an enormous difference, and it is encouraging to see inspectors recognise the dedication of the staff working alongside some of Hampshire's most vulnerable young people. Ofsted particularly highlighted the way young people's voices and aspirations help shape the support they receive.

A huge thank you to everyone across Hampshire Children's Services and our partners who work so hard to support care leavers to build stable, independent and fulfilling lives. This is important work, often carried out quietly and away from the spotlight, but it changes lives.

You can read the full OfSTED report here: <https://reports.ofsted.gov.uk/provider/44/80472>

Hundreds of illicit vapes and cigarettes seized from premises in Ringwood and Totton

Good work by Hampshire County Council's Trading Standards team and Hampshire & Isle of Wight Constabulary, who have seized more than 500 illicit vapes, cigarettes and hand-rolled tobacco products from premises in Ringwood and Totton.

The products had a total street value of more than £3,000 and were found during a covert operation on 27 May — including items hidden in an armchair and an oven.

This follows a similar operation in New Milton last month, where almost £9,000 of illicit vapes, cigarettes and tobacco products were seized.

This work matters. Illegal and counterfeit products can pose serious health risks, undermine legitimate local businesses, and too often are linked to sales to underage people. Trading Standards do an important job in tackling rogue traders and keeping unsafe products off our streets.

Residents can help too. Information about counterfeit vapes or tobacco — or shops selling these products to underage people — can be reported in confidence to the Stop Illegal Tobacco hotline on 0300 999 6 999 or via the Stop Illegal Tobacco website.

General Updates from HCC:

Applications closing soon for school and post-16 transport

Hampshire parents and carers are being advised to apply now for school and post-16 transport for September 2026, as application deadlines are approaching quickly

[Applications closing soon for school and post-16 transport | Hampshire County Council](#)

County Council Election Results Declared

Votes cast in the County Council election held on Thursday 7 May have now been counted, with no single party achieving overall control

[County Council Election Results Declared | Hampshire County Council](#)

Supported internships: a step towards work for young people with SEND in Hampshire

Hampshire County Council is highlighting supported internships as a practical way to help young people with special educational needs and disabilities (SEND) move from education into paid employment – with the right support in place

[Supported internships: a step towards work for young people with SEND in Hampshire | Hampshire County Council](#)

Support for Hampshire care leavers praised in latest Ofsted report

Care leavers in Hampshire receive ‘consistent and responsive support from practitioners who know them well’ and are ‘supported effectively towards independence’. Those are the key findings in an Ofsted report published today, following a recent inspection focusing on Hampshire County Council’s specific support for care leavers

[Support for Hampshire care leavers praised in latest Ofsted report | Hampshire County Council](#)

Hampshire County Council Announces Leader and Cabinet Team

Hampshire County Council has confirmed its new Administration, re-elected Leader and new-look Cabinet, following the 7 May local elections which resulted in no political party gaining overall control. Since the election result was declared, political parties have been in discussion on how the Authority will be governed

[Hampshire County Council Announces Leader and Cabinet Team | Hampshire County Council](#)



LISS PARISH COUNCIL

COUNCIL MEETING MINUTES

The annual meeting of Liss Parish Council took place at 7pm on 18th May 2026 in Liss Village Hall

Members

*Mr K. Budden (Chair), *Ms S. Baldwin, Ms R. Crane, *Mr I. James, Mr D. Jerrard, Mr C. Olley,
*Mr C. Mort, *Mr P. Payne, *Mr A. Smith, Mr R. Smith, *Mrs S. Stratford-Tuke,
*Dr D. Turner and Ms C. Williams

* Present

In addition to S. Smith (Clerk and Responsible Finance Officer), District Councillor Roger Mullenger, County Councillor Nick Drew and 3 members of the public.

53/26 Election of Chair

Resolved: That Cllr Budden, proposed by Cllr A. Smith and seconded by Cllr Stratford-Tuke, was unanimously elected as Chairman for the ensuing Council year. Cllr Budden signed the Declaration of Acceptance of Office.

54/26 Election of Vice Chair

Resolved: That Cllr Payne, proposed by Cllr Mort and seconded by Cllr Stratford-Tuke, was unanimously elected as Vice Chair for the ensuing Council year.

55/26 Apologies

Members accepted apologies from Cllrs Crane, Jerrard, Olley and Williams.

Not present (no apologies): Cllr R. Smith.

56/26 Declarations of Interests

Councillors were reminded of their responsibility to declare any pecuniary interest they may have in any item of business, no later than when that item is reached.

57/26 Chair's announcements

The Chair advised the following:

- a) Congratulations to Rebecca Lawrence, Assistant Clerk, who has achieved her Certificate in Local Council Administration.
- b) That the AGM of the Newman Collard Trust will take place on Friday 22nd May at 7pm at the Newman Collard Pavilion. The main business of the meeting is a proposal from the trustees for the appointment of LPC as corporate trustee in order to administer the charity, with its existing objectives and purpose, as the sole trustee in place of the existing trustees.
This is important as if the motion passes then LPC will immediately assume responsibility for full management of Newman Collard, including the Pavilion. The Chair will be present at the meeting to answer any queries and encouraged LPC councillors to attend.
- c) That the 'Down by the Rother' - Liss Riverside Nature Day will take place on 13th June, 1-4pm. The idea is to come and explore the river - wildlife, walks and family fun (to include nature

trails, storytelling, crafts, exhibitions and refreshments. Local community groups are involved and LPC is working in partnership with the Western Sussex Rivers Trust, South Downs National Park and East Hampshire District Council.

58/26 Adjournment for public participation

Frank Smyth, Chair of the Royal British Legion, asked for views from Liss Parish Council and other stakeholders to amend the timing of the event, by moving the timing one hour forward, in order that the event falls within national timings. Members were content with the proposal.

Mr Smyth also advised that the Armed Forces Day on 27th June will be celebrated with a community event at the British Legion in Liss. Two Polish war heroes who lived and died within Liss will be commemorated by the erecting of a plaque at the Legion.

Frank Smyth left the meeting at this point.

59/26 Update from the County Councillor

Cllr Drew opened by thanking all Liss residents who had supported him in the recent election. He noted that the Council no longer held a Conservative majority; it was unknown at this time as to how the council will operate in terms of political groupings.

The Conservative Party had proposed to mount a judicial review of the local government reorganisation process, as to whether that will happen is not yet known. Cllr Drew will keep us informed. He noted issues with a loss of significant levels of business rates from the district boundary changes.

Cllr Drew advised that key issues which arose from conversations during the election were as follows:

- 1) Pot holes was the top issue. The standard fix period for a pothole as 2 weeks to 2 months but residents felt repairs were taking longer. He requested that LPC reach out to residents to gather information (with reference numbers) so that Cllr Drew could look into these.
- 2) Speeding. Cllr Drew proposed a joint approach with LPC as had taken place in Steep in order to tackle speeding; proposals would be forthcoming.

Cllr Drew also noted that, following the gas works on Andlers Ash Road, a huge manhole cover had been left sticking out of the road. He advised that HCC will now follow up on snagging issues with the utility companies who had carried out the works. Again if LPC or residents could let him know of issues he would then follow these up with officers at HCC.

Cllr Drew expressed a keenness to work with LPC to feed back issues raised by residents so that he can pursue these with officers at HCC.

Cllr Smith welcomed Cllr Drew's efforts to help tackle these highways issues and noted that LPC had previously worked very well in collaboration with Cllr Oppenheimer. He welcomed any support from Cllr Drew for the the village centre project and highways initiatives being pursued by LPC.

Cllr Drew responded that the key issues were to break down the request to do the works then look for funding after, to look at the journey not just one part of it and that partnership working with stakeholders is key to delivery and achieving success.

Cllr Mort asked whether the mobile camera car could be employed. Cllr Drew noted how the collection of data by these devices is key.

60/26 Update from District Councillors

Cllr Mullenger had provided a written report as at **Annex A**.

Cllr James extended his congratulations to Cllr Drew. He highlighted that the leader of East Hampshire District Council had not supported the successful outcome option for local government reorganisation, noting an issue of mandate as none of the councils involved had sought this configuration. There was concern over the sheer size of the area with two national parks, with particular concerns over implications on budgets for SEND transport requirements.

Cllr Mullenger had submitted a written report as at **Annex B** which he ran through after welcoming Cllr Drew to the post of County Councillor for the Petersfield Hangars.

Both district councillors noted that their grant pots were being allocated quick quickly so if any community groups were looking for a grant they shouldn't delay.

61/26 Minutes of the meeting of Council of 20th April 2026

Resolved: That the minutes of the Council meeting of 20th April 2026 be approved as an accurate record (proposed by Cllr Payne and seconded by Cllr Baldwin with all in favour).

62/26 Matters arising

Cllr Stratford-Tuke raised the issue of the SDNPA Local Plan and the proposed submission on housing for West Liss. It had come to her attention that a public meeting organised by the SDNPA would take place on Thursday at the Festival Place, 4-7pm, which she felt had not been well advertised. The Chair responded that the Clerk would prepare something for social media to advertise the event.

Cllr Payne expressed his concerns about the proposed Liss site, highlighting the following:

- That the submission included an error in the number of residents in Liss (stated as 4,850).
- That Liss was being pushed towards being a town without any of the facilities.
- That the Neighbourhood Plan which had taken significant time and investment by LPC was being undermined;
- That the SDNPA had not consulted LPC;
- That the SDNPA were opting for greenfield sites over existing and available brownfield sites.

63/26 Report of the Planning Committee of 11th May 2026

Members noted the report of the Planning Committee of 11th May 2026.

64/26 Review of delegation arrangements and Terms of Reference for committees

Resolved: That Liss Parish Council:

- a) Continue to operate delegated arrangements by way of the existing committee structure, comprising the Charities, Facilities, Finance, Highways, Planning and Staff Committees;
- b) Approve the Terms of Reference.

The motion was proposed by the Chair and seconded by Cllr A. Smith with all in favour.

Clerk's Note: These will be available on the LPC website for reference.

65/26 Appointments to committees

Cllr Baldwin noted that she was unfamiliar with the Longmoor Rural Community Partnership to which she was appointed. The Chair advised that he thought this no longer existed and so this should be removed.

Resolved: That appointments to committees as set out, subject to the above, be approved as at **Annex C** (proposed by the Chair and seconded by Cllr A. Smith with all in favour).

Clerk's Note: Staff Committee appointments will be updated once chairs of Facilities and Finance Committees have been appointed as they are ex officio Members. Committee chairs will also be confirmed once appointed at the first meeting of each committee.

66/26 Appointments of representatives to outside bodies, champions and working groups

Resolved: That appointments of representatives to outside bodies, champions and project leads be approved as at **Annex D** (proposed by the Chair and seconded by Cllr A. Smith with all in favour).

67/26 Approval of Standing Orders 2026

The Clerk advised that the revised Standing Orders on the table had undergone some changes to bring them in further in line with the latest NALC Model dated 31st March 2025. The draft had previously been circulated to councillors for comment.

Resolved: That the Standing Orders be approved (proposed by Cllr Mort and seconded by Cllr A. Smith with all in favour).

68/26 Approval of Financial Regulations 2026

The Clerk noted that the Liss Parish Council Financial Regulations were based on the latest NALC Model dated 5th March 2025 and that Finance Committee had reviewed this in February 2026. A further revision had been included to amend section 5.8 and 5.9 from £5,000 to £3,000 as this was the suggested amount in the model and reflected what LPC does in practise anyway. The draft had previously been circulated to councillors for comment.

Resolved: That the Standing Orders as drafted be approved (proposed by Cllr Mort and seconded by Cllr Baldwin with all in favour).

69/26 General Power of Competence

Resolved: That Liss Parish Council, from 18th May 2026, until the next relevant Annual Meeting of Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence (proposed by the Chair and seconded by Cllr A. Smith with all in favour).

75/26 Calendar of meetings for the remainder of 2026

The calendar of LPC meetings for the remainder of 2026 was noted.

77/26 Payments and receipts for the period 1st April to 30th April 2026

Resolved: That the receipts and payments set out in **Annex C** for the period 1st April to 31st April 2025, for the Liss Parish Council accounts, be approved (proposed by Cllr Mort and seconded by Cllr Stratford-Tuke with all in favour).

76/26 Approval of the Liss Parish Council Action Plan for 2026/27

The Clerk noted that no comments had been received on the draft Action Plan for 26/27 since it had been open to public consultation since the Annual Parish Meeting.

Resolved: That the Liss Parish Council Action Plan for 2026/27 be approved (proposed by Cllr Mort and seconded by Cllr A. Smith with all in favour).

78/26 Proposed closure of churchyard at St. Peter's Church

In respect of the request from the Liss Parochial Church Council (PCC), Liss Parish Council (LPC) resolves that:

- a) LPC has no objection to the closure of the burial ground at St. Peter's Church on the grounds that there is no proper room for new graves.
- b) Should any request for LPC to take over maintenance of the closed burial ground be forthcoming, LPC resolves:
 - i) To pass on the maintenance to East Hampshire District Council (EHDC) who will then take over responsibility after a three month period.
 - ii) To authorise the Clerk to give written notice to EHDC and the PCC in that respect.

The motion was proposed by the Chair and seconded by A. Smith with all in favour.

79/26 Matters to report

Cllr Mort also raised the issue of the manhole cover in Andlers Ash Road.

The Chair notes that the additional funding boost for bus services in Hampshire had not seen any additional funds allocated for improving the one bus service operating through Liss (the number 38).

The Chair closed the meeting at 20hrs.

Date of next scheduled meeting: Monday 15th June 2026, 7pm

Signed:.....Dated:.....

DRAFT

Report to Liss Parish Council - Monday 18th May 2026**Councillor grants**

- Approximately £1,500 granted so far.
- I have had some new applicants and potential applicants for significant amounts, which I am reviewing.

Casework, Including

- Reported blocked road drain in Andlers Ash (nr 21891270). HCC say it's not a problem under their risk-based criteria and that they will monitor it, which is unlikely as they have closed the report.
- Reported the worn out disabled markings outside Tesco (nr 21891268). I requested repainted, yellow marking. HCC say it's not a problem under their risk-based criteria and that they will monitor it, which is unlikely as they have closed the report. Not considering disabled drivers.
- Pavement crossing at Limes Close. A bit of repairing has been done but I don't think it will last.

Planning

- The SDNP local plan final draft, known as Reg 19, has now been published. On Thursday the Overview & Scrutiny committee will be considering EHDC's response to it. EHDC must have had an advanced copy. The response objects to the plan mainly based on not enough housing in the EHDC portion of the SDNP.
<https://easthants.moderngov.co.uk/documents/s29899/Appendix%20A-%20Regulation%2019%20Consultation%20response.pdf>
- EHDC has decided not to progress its own local plan, a very controversial decision.

Other

- -

EHDC business

- I am on a working group reviewing the procurement of software (or anything else really) in response to the very problematic implementation of the new planning system for the non-SDNP area. A draft report has been written and was due to go to the Overview & scrutiny Committee this month.
- A new CEO, Dawn Adey, was approved at the last full council meeting, with up to a two-month handover from the previous CEO, Gill Kneller.
- One worrying report was of an increase in homelessness, including through domestic abuse.
- The new Chairwoman of EHDC is Penny Flux. Deputy Chairman is David Evans who is therefore likely to be the person to see the end of EHDC.

Local Government Reorganisation

- The final parliamentary bill is yet to be published but work is going ahead at all levels assuming that it will proceed. The unitary council elections will be next May.

Questions?

-

Roger Mullenger, 18th May 2026
roger.mullenger@easthants.gov.uk

District councillor report - May

I will start by congratulation Nick Drew on becoming our representative on the Hampshire County Council. I look forward to developing a productive working relationship that will best serve the residents of Liss.

EHDC elected a new Chair for this coming year. Penny Flux will take over the position from Graham Hill. Cllr. Flux this the councillor for Lindford.

Her chosen form of address will be chairwoman. I am especially pleased because it was our resolution to amend the council's constitution to become gender neutral that allowed this form of address.

David Evans, councillor for Horndean Kings and Blendworth was elected as Deputy Chair.

The leader of the council and deputy leader remain unchanged as Richard Millard and Andy Tree respectively.

EHDC also has a Chief Executive and Head of Paid Service Dawn Adey. She takes over from Gill Kneller

The Southdown Nation Park's local plan is now in its final consultation period before it is submitted to the government. This consultation will run until until June 23.

Details can be found on the SDNPA's website or hardcopy is available at the Petersfield library.

The preparations for Local Government Reorganisation continue. The leader of the council will represent East Hampshire on working group associated with this process.

The leader also replied to the announcement by the government of the composition on the new unitary council for Mid Hampshire. He wrote;

"Having carefully considered the limited information provided, I must express my profound concern about the option selected. Based upon the information we have received, I do not believe the model chosen meets your Department's stated criteria, nor does it appear likely to deliver the financial sustainability or economic growth that the region urgently requires"

He questions:

- Housing requirements take no account is taken of the area covered by national parks (new Forest and South Downs).
- The large size.
- Problems with SEND transportation needs.
- Boundary changes (such as EHDC southern parishes being included in South East Hampshire contrary to guidelines).
- Lack of mandate – none of the councils that comprise the new Mid Hampshire unitary wanted it. It is very unpopular with many residents.

My allocation for council grants is going rapidly. It is already over half gone. Potential applicants should not delay in making their application.

Ian James

Treasurers Acc. 00110939

Payments made between 01/05/2026 and 31/05/2026

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>£ Amount</u>	<u>Transaction</u>
01/05/2026	Village Hall Charity	BACS	22,937.00			5000 500	22,937.00	LPC Grant 26-27
01/05/2026	Wst Liss Rec. Ground Charity	BACS	24,876.00			5010 500	24,876.00	LPC Grant 26-27
01/05/2026	Allotment Charity	BACS	5,533.00			5015 500	5,533.00	LPC Grant 26-27
01/05/2026	Community Groups	BACS	8,450.00			5050 500	8,450.00	LPC Grant 26-27
07/05/2026	Village Hall Charity	BACS	4,000.00			4150 150	4,000.00	Hall Hire for 26-27
07/05/2026	Cloudy IT	DD	72.00		12.00	4080 150	60.00	Rialtas Cloud License - May
08/05/2026	Premier Conv. Store	DEBIT CARD	3.30			4091 150	3.30	Hand Soap
11/05/2026	BT	DD	360.89		60.15	4075 150	300.74	Phone & Internet
14/05/2026	K & R Power	BACS	2,217.00			6150 700	2,217.00	Triangle LEDs - CIL
						386	-2,217.00	Triangle LEDs - CIL
						6000 700	2,217.00	Triangle LEDs - CIL
14/05/2026	HALC	BACS	252.00		42.00	4120 150	210.00	LCPD Membership 26-27
14/05/2026	Hampshire Grounds Limited	BACS	888.00		148.00	4235 200	740.00	Grass Cutting LF/NC/MR - April
14/05/2026	Streetmaster	BACS	324.00		54.00	4245 200	270.00	Metal Bin Liners
14/05/2026	Coomers	BACS	29.18		4.86	6150 700	24.32	Allotment Gate Post
						363	-24.32	Allotment Gate Post
						6000 700	24.32	Allotment Gate Post
14/05/2026	Disking	BACS	40.00		6.67	4106 150	33.33	Laptop Charger
14/05/2026	Beaver Tool Hire	BACS	22.74		3.79	6150 700	18.95	Fuel for RW Volunteer Tools
						335	-18.95	Fuel for RW Volunteer Tools
						6000 700	18.95	Fuel for RW Volunteer Tools
15/05/2026	Landall	DD	47.92		7.99	4100 150	39.93	Copier & Printer
18/05/2026	Lloyds Bank	DD	8.50			4009 150	8.50	Bank Charges
18/05/2026	Sage	DD	20.40		3.40	4080 150	17.00	Payroll Software
21/05/2026	JRB Enterprise Ltd.	BACS	578.40		96.40	4245 200	482.00	Dog Waste Bags
21/05/2026	Sarah Smith	BACS	43.73			4055 150	43.73	Expenses
21/05/2026	Amazon	DEBIT CARD	47.60		7.94	4245 200	39.66	Refuse Sacks
27/05/2026	Salaries	BACS	8,574.88			4000 150	8,574.88	May Salaries
27/05/2026	HMRC	BACS	2,801.78			4000 150	2,801.78	May Salaries
27/05/2026	Salaries	BACS	2,816.97			4005 150	2,816.97	May Pension Contribution
28/05/2026	Veolia ES (UK) Limited	DD	175.26		29.21	4250 200	146.05	Waste - NC
28/05/2026	Amazon	DEBIT CARD	13.97		2.33	4245 200	11.64	Hose Reel Cart
28/05/2026	ARB Microtech Ltd.	DEBIT CARD	-13.97		-2.33	4245 200	-11.64	Reverse payment
Total Payments:			85,120.55	0.00	476.41		84,644.14	

Treasurers Acc. 00110939

Receipts received between 01/05/2026 and 31/05/2026

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of</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 01/05/2026	20,000.00						
1/5/26	BUS Instant 07410075	20,000.00			205		20,000.00	Top Up
	Banked 01/05/2026	61,796.00						
Top up	BUS Instant 07410075	61,796.00			205		61,796.00	Top up for grant payments
	Banked 26/05/2026	20,000.00						
Top Up	BUS Instant 07410075	20,000.00			205		20,000.00	Top Up
	Total Receipts:	101,796.00	0.00	0.00			101,796.00	

BUS Instant 07410075

Payments made between 01/05/2026 and 31/07/2026

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>£ Amount</u>	<u>Transaction</u>
01/05/2026	Treasurers Acc. 00110939	1/5/26	20,000.00			200	20,000.00	Top Up
01/05/2026	Charities	BACS	56.38			106	56.38	Debt
01/05/2026	Charities	BACS	-56.38			106	-56.38	Correction
01/05/2026	Treasurers Acc. 00110939	Top up	61,796.00			200	61,796.00	Top up for grant payments
26/05/2026	Treasurers Acc. 00110939	Top Up	20,000.00			200	20,000.00	Top Up
Total Payments:			101,796.00	0.00	0.00		101,796.00	

BUS Instant 07410075

Receipts received between 01/05/2026 and 31/05/2026

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of</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 01/05/2026		112.76						
	Charities	112.76			106		112.76	posting correction
Banked 01/05/2026		17,620.00						
	Charities	17,620.00			135		17,620.00	Repay Pavilion solar grant
Banked 01/05/2026		56.38						
	Charities	56.38			106		56.38	Debt payment
Banked 05/05/2026		1,545.03						
	CCLA	1,545.03			1081	100	1,545.03	Dividends - April
Banked 07/05/2026		33,143.18						
	Charities	33,143.18			135		33,143.18	Debt payment
Banked 07/05/2026		-112.76						
	Charities	-112.76			106		-112.76	Correction
Banked 11/05/2026		53.79						
	Lloyds Bank	53.79			1080	100	53.79	Interest
Banked 26/05/2026		50.00						
	On All Floors	50.00			1205	210	50.00	Village Planting Donation
Banked 26/05/2026		20.00						
	Liss Yarns	20.00			1205	210	20.00	Village Planting Donation
Total Receipts:		52,488.38	0.00	0.00			52,488.38	



LISS PARISH COUNCIL

Minutes of the Finance Committee held on 1st June 2026 @ 7.00pm
Liss Village Hall

Members: *Cllr C. Williams (Chair), *Cllr K. Budden, *Cllr P. Payne,
*Cllr C. Olley, *Cllr A. Smith, and Cllr C. Mort.

*Present.

The meeting was clerked by Sarah Smith, Clerk and Responsible Finance Officer.

10/FIN/26 Election of Chair

Resolved: That Cllr Williams be appointed as Chair of the Finance Committee (proposed by Cllr Budden and seconded by Cllr Olley with all in favour).

11/FIN/26 Apologies

No apologies were received.

12/FIN/26 Declarations of interests

The Chair reminded Members of their responsibility to declare any pecuniary interest they may have in any item of business, no later than when that item is reached.

There were no declarations declared.

13/FIN/26 Adjournment for public participation

No members of public were present.

14/FIN/26 Minutes of the meeting and any matters arising of 2nd February 2026

Resolved: That the minutes of 2nd February 2026 be accepted as a correct record (proposed by Cllr Olley and seconded by Cllr Budden with all in favour).

15/FIN/26 Review of Liss Parish Council Accounts 2025/26

The Clerk introduced the accounts and drew attention to an overall surplus of income over expenditure.

The Chair noted the fairly large underspend in the salaries. The Clerk advised this was due to some savings following the staff reorganisation in April 2025 and over also over budgeting. It was noted that there was also an impact from cross charges from the Charities. The Clerk noted that the system of cross charges between LPC and the Charities had been replaced with management charges and so the accounts would be clearer in this area going forward.

The Committee noted the accounts for the financial year 2025/26.

The Clerk advised that the internal audit would take place on 8th June and then all end of year financial arrangements would be presented to the June Council for approval.

16/FIN/26 Allocation of unspent budget

The Clerk noted that under an agreement with the Liss in Bloom team who undertook fundraising activities, any net income over expenditure at the end of the financial year on village planting was transferred to earmarked reserves.

The Chair added that the sums budgeted for capital projects were intended to be top up earmarked reserves if unspent (points b-d below refer).

Resolved: That the following movements be proposed to Full Council for approval:

- a) That the sum of £2,748 net income over expenditure for ‘Village Planting’ be transferred to earmarked reserves.
- b) That the unspent sum of £5,000 for ‘Play Equipment and Safety Surfacing’ be transferred to earmarked reserves.
- c) That the unspent sum of £5,000 for ‘Grounds Equipment Replacement’ be transferred to earmarked reserves.
- d) That the unspent sum of £7,000 for ‘Feasibility Studies’ be transferred to earmarked reserves.
- e) That the underspend of £4,066 in ‘Community Grants’ be transferred to earmarked reserves.

The motion was proposed by the Chair and seconded by Cllr Smith with all in favour.

17/FIN/26 Update on earmarked reserves and general reserves

Members noted that the sum of earmarked reserves stood at £293,815.61. The Clerk noted that these sums were regularly reviewed and that no further changes were proposed at present.

Members noted that the general reserves stood at £311,645. Members agreed that the reserves were at a healthy level. The Clerk suggested that it might be prudent to transfer some additional sums to the COIF account so that interest would be received.

18/FIN/26 Update and allocation of CIL

Members noted that then current sum of unallocated CIL stood at £46,504.27. Various projects which might require funding would be considered by the spending committees, the Facilities and Charities Committees in particular, and would be presented to the Finance Committee in due course for consideration.

19/FIN/26 EHDC application for CIL funding

Members considered an application from EHDC for the sum of £9,585 to replace the existing Ten Acre Bridge on the Riverside Walk.

It was noted that funding awards for projects were usually made with an element of match funding rather than the entire project costs. Members agreed that further information should be sought from EHDC in order that the application could be considered further. This included a breakdown of project costs and as to whether other quotes had been considered to ensure best value for money. Members were also keen to see a proposed design.

20/FIN/26 British Legion application for grant funding

Resolved: That the application for a grant from the Royal British Legion Liss Branch for the sum of £500 for the costs of activities for families during Armed Forces Day on 27th June 2026 be approved (proposed by Cllr Budden and seconded by Cllr Mort with all in favour).

21/FIN/26 Approval of regular payments

Resolved: That the list of regular payments from the Liss Parish Council accounts be approved (proposed by the Chair and seconded by Cllr Mort with all in favour).

The Chair closed the meeting at 19hrs41.

Date of next scheduled meeting: 27th July 2026.

Signed..... Dated.....



LISS PARISH COUNCIL
Minutes of the Planning Committee held on 8th June 2026 at 7pm

MEMBERS

*Cllr Baldwin *Cllr Budden✘ *Cllr Crane *Cllr Jerrard
*Cllr Payne Cllr R Smith *Cllr Stratford-Tuke
Co-opted members with no voting rights: *Mrs Halstead & *Mr Hargreaves

*Present ✘Chair

This meeting was clerked by Rebecca Lawrence, Assistant Clerk ("AC").

Four members of the public were also present.

P56/26 Apologies:

No apologies were received.

P57/26 Declarations of interests and Role of Charity Trustee:

Councillors were reminded of their responsibility to declare any pecuniary interest which they may have in any item of business no later than when that item is reached.

P58/26 Approval of previous meeting minutes:

Resolved: That the minutes of the Planning Committee of 11th May 2026 be accepted as an accurate record. Proposed by Cllr Crane and seconded by Cllr Payne with all in favour.

P59/26 Matters arising from minutes of the previous meeting:

No matters were arising.

P60/26 Adjournment for public deputations:

Adjourn to discuss SDNPA Local Plan for Reg 19 Consultation.

P61/26 Planning Applications Received:

61.1 SDNP/26/01733/FUL - The Temple Inn, 82 Forest Road, Liss, Hampshire, GU33 7BP - Erection of a permanent steel gazebo structure with a single pitched roof. Floor to ceiling sliding glass doors. Double door adjacent to street entrance. Glazed roof. 6.5m wide 5m deep 3m to ridge 2.5m to eaves:

Following discussion, the committee were in unanimous agreement LPC have no objection to this planning application subject to roof windows being fitted with automatic blinds set to close at dusk or the use of a window finish which prevents light emissions to the outside; in line with Policy SD8 of the SDNPA Local Plan which aims to conserve and enhance the intrinsic quality of dark night skies.

61.2 SDNP/26/01653/HOUS - 43 Mint Road, Liss, Hampshire, GU33 7DQ - Erection of a single storey side extension following demolition of existing single storey side extension:

Following discussion, the committee were in unanimous agreement that LPC has no objection to this planning application.

61.3 SDNP/26/02039/FUL - Copper Beeches Retirement Home, London Road, Rake, Rogate, West Sussex, GU33 7PG - Demolition of Copper Beeches and Silver Birch buildings and development of 27 no. dwellings including the conversion of Heathmount together with both private and public gardens/open space, car parking, conversion of existing outbuildings to offices, revised accesses, associated landscaping and drainage:

Following discussion, the committee were in unanimous agreement that LPC strongly objects to this planning application, as it is considered premature. The committee also believes that the opportunities presented by the brownfield site have not been fully utilised and that greater consideration should be given to its redevelopment potential.

P62/26 Planning Applications Approved. The Chair noted that the following applications were approved.

Ref Number	Address	Description	LPC Comment to Planning
SDNP/26/00439/CND	2 East Hill Drive, Liss, Hampshire, GU33 7RR.	Variation of conditions 2, 3 and 5 of SDNP/24/02108/HOUS (addition of third rooflight, amendment of materials condition to reflect revised finishes and a new smaller replacement window on side elevation) Condition 2: To be varied to allow the development to be carried out in accordance with the revised plans submitted under this Section 73 application. Condition 3: To be varied to reflect the revised materials, specifically the removal of the proposed timber cladding and retention of a rendered finish to match the existing building. Condition 5: To be varied to require blackout blinds to be fitted to three rooflights instead of two, in accordance with the revised drawings.	No Objection
SDNP/26/01378/SCREEN	Sewage Treatment Works, Andlers Ash Road, Liss, Hampshire.	EIA Screening Request for upgrades to Liss Wastewater Treatment Works.	No Objection
SDNP/26/01142/DCOND	Little Oaks, Rake Road, Liss, Hampshire, GU33 7HA.	Discharge Condition 3 - drainage of approved application SDNP/25/03968/FUL - Demolition of fire-damaged dwelling and erection of a replacement Self Build dwelling.	No Comment

P65/26 TPOs Approved. The Chair noted that the following applications were approved.

Ref Number	Address	Description	Views of LPC Tree Consultant
SDNP/25/03934/TPO	2 Chase Road, Liss, Hampshire, GU33 7NA.	T1 - Beech tree to be reduced overall by a maxim of up to 3m and to suitable growth points to create a uniform and balanced canopy. Remove lowest limb from the east sector and adjacent lowest limb on the north-east sector of the tree. Remove low small diameter limb Remaining height of around 17m and spread of 9m.	Objection to the crown reduction as there is no arboricultural reason given to undertake such drastic pruning on the tree.

P66/26 Update on Andlers Wood development and school courtesy crossing on Hill Brow (Condition 14 of Planning Consent SDNP/19/00669/FUL Andlers Wood development).

No update.

P67/26 SDNPA Local Plan for Reg 19 Consultation

Cllr Payne to speak to Adam Tither and Roger Hargreaves about alternative sites.

The Chair closed the meeting at 20:07 hrs.

Next Meeting: Monday 6th July 2026

.....
Chair

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 General Income							
1076 Precept	270,623	270,623	0			100.0%	
1077 LPC CIL	43,425	0	(43,425)			0.0%	43,425
1079 Funding Awards	2,250	0	(2,250)			0.0%	2,250
1080 Bank Interest	1,009	0	(1,009)			0.0%	
1081 CCLA Dividends	20,586	22,800	2,214			90.3%	
1999 Other Income	9,254	0	(9,254)			0.0%	2,890
General Income :- Income	347,147	293,423	(53,724)			118.3%	48,565
Net Income	347,147	293,423	(53,724)				
6001 less Transfer to EMR	48,565	0	(48,565)				
Movement to/(from) Gen Reserve	298,582	293,423	(5,159)				
150 Administration							
4000 Salaries	67,453	98,482	31,029		31,029	68.5%	
4005 Pension	26,664	22,181	(4,483)		(4,483)	120.2%	
4009 Bank Charges	110	0	(110)		(110)	0.0%	
4010 Casual Labour	989	0	(989)		(989)	0.0%	
4055 Expenses	838	1,000	162		162	83.8%	
4060 Training	1,239	450	(789)		(789)	275.3%	
4065 Chairman's Allowance	220	500	280		280	44.0%	
4070 Insurance	3,589	4,225	636		636	84.9%	
4075 Telephone & Internet	1,082	850	(232)		(232)	127.3%	
4080 IT Software and support	1,948	2,559	611		611	76.1%	
4090 Stationery	330	300	(30)		(30)	110.0%	
4091 Cleaning products	2	50	48		48	4.9%	
4100 Printer/copier	419	675	256		256	62.1%	
4105 Office Equipment	84	800	716		716	10.5%	
4106 Office IT equipment	0	500	500		500	0.0%	
4110 Building Maintenance	16	0	(16)		(16)	0.0%	
4115 Audit	1,740	1,800	60		60	96.7%	
4120 Subscriptions	1,023	1,750	727		727	58.5%	
4135 CCTV Maintenance	0	350	350		350	0.0%	
4136 Alarm Maintenance	335	0	(335)		(335)	0.0%	
4140 Communication & Engagement	6	200	194		194	3.2%	
9990 24/25 Errors	118	0	(118)		(118)	0.0%	
Administration :- Indirect Expenditure	108,207	136,672	28,465	0	28,465	79.2%	0
Net Expenditure	(108,207)	(136,672)	(28,465)				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>200</u> <u>Grounds Maintenance</u>							
4200 Equipment Repairs & Servicing	357	500	143		143	71.3%	
4205 Equipment Replacement	346	500	155		155	69.1%	
4210 Vehicle Insurance & Road Tax	562	1,000	438		438	56.2%	
4215 Fuel	212	900	688		688	23.5%	
4225 Play Equipment Repairs	2,562	2,500	(62)		(62)	102.5%	
4230 Playground Inspection	600	265	(335)		(335)	226.4%	
4235 Grass Cutting	5,943	9,250	3,307		3,307	64.2%	
4245 Other Grounds Costs	5,652	5,130	(522)		(522)	110.2%	250
4246 Himalayan Balsam Removal	672	2,000	1,328		1,328	33.6%	
4250 Waste Disposal	1,493	1,550	57		57	96.3%	
4255 Tree Surgery	3,180	5,000	1,820		1,820	63.6%	
4260 Hedge Cutting	73	312	239		239	23.3%	
4265 Mill Road Water Supply	192	0	(192)		(192)	0.0%	
4600 Miscellaneous expenditure	977	0	(977)		(977)	0.0%	
Grounds Maintenance :- Indirect Expenditure	22,820	28,907	6,087	0	6,087	78.9%	250
Net Expenditure	(22,820)	(28,907)	(6,087)				
6000 plus Transfer from EMR	250	0	(250)				
Movement to/(from) Gen Reserve	(22,570)	(28,907)	(6,337)				
<u>210</u> <u>Village Planting</u>							
1205 Liss in Bloom Fundraising	2,510	0	(2,510)			0.0%	
Village Planting :- Income	2,510	0	(2,510)				0
4300 Village Planting Expenditure	1,532	1,500	(32)		(32)	102.1%	
Village Planting :- Indirect Expenditure	1,532	1,500	(32)	0	(32)	102.1%	0
Net Income over Expenditure	978	(1,500)	(2,478)				
<u>220</u> <u>LCR</u>							
1225 EHDC LCR grant	(32)	0	32			0.0%	
LCR :- Income	(32)	0	32				0
Net Income	(32)	0	32				
<u>500</u> <u>Grants & Donations</u>							
5050 Community Group Grants	12,520	16,586	4,066		4,066	75.5%	
5060 LPC Charity Grants	65,280	65,280	0		0	100.0%	
Grants & Donations :- Indirect Expenditure	77,800	81,866	4,066	0	4,066	95.0%	0
Net Expenditure	(77,800)	(81,866)	(4,066)				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>600</u> <u>Loan Servicing</u>							
6005 Pavilion Loan	27,478	27,478	0		0	100.0%	
Loan Servicing :- Indirect Expenditure	<u>27,478</u>	<u>27,478</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.0%</u>	<u>0</u>
Net Expenditure	<u>(27,478)</u>	<u>(27,478)</u>	<u>(0)</u>				
<u>700</u> <u>Capital Projects</u>							
1086 Grants Received	17,620	0	(17,620)			0.0%	17,620
Capital Projects :- Income	<u>17,620</u>	<u>0</u>	<u>(17,620)</u>				<u>17,620</u>
6105 Play equip. & safety surfacing	0	5,000	5,000		5,000	0.0%	
6110 Grounds equipment replacement	0	5,000	5,000		5,000	0.0%	
6150 EMR Expenditure	126,528	0	(126,528)		(126,528)	0.0%	126,528
6555 Feasibility Studes	0	7,000	7,000		7,000	0.0%	
Capital Projects :- Indirect Expenditure	<u>126,528</u>	<u>17,000</u>	<u>(109,528)</u>	<u>0</u>	<u>(109,528)</u>	<u>744.3%</u>	<u>126,528</u>
Net Income over Expenditure	<u>(108,908)</u>	<u>(17,000)</u>	<u>91,908</u>				
6000 plus Transfer from EMR	126,528	0	(126,528)				
6001 less Transfer to EMR	17,620	0	(17,620)				
Movement to/(from) Gen Reserve	<u>0</u>	<u>(17,000)</u>	<u>(17,000)</u>				
Grand Totals:- Income	367,244	293,423	(73,821)			125.2%	
Expenditure	364,364	293,423	(70,941)	0	(70,941)	124.2%	
Net Income over Expenditure	<u>2,881</u>	<u>0</u>	<u>(2,881)</u>				
plus Transfer from EMR	126,778	0	(126,778)				
less Transfer to EMR	66,185	0	(66,185)				
Movement to/(from) Gen Reserve	<u>63,473</u>	<u>0</u>	<u>(63,473)</u>				

LIGHTATOUCH

7 Hodder Close, Chandlers Ford, Hants, SO53 4QD.
Tel: 07762 780605 Email: Tim.Light1@hotmail.co.uk

08 June 2026

The Parish Clerk

Liss Parish Council

The Council Room

Liss Village Hall

Hill Brow Road

Liss

GU33 7LA

Dear Sarah

Final Internal Audit Review:

Liss Parish Council – covering October 2025 - March 2026 and Year End procedures

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2025-2026 Annual Governance and Accountability Return (AGAR).

We have complied with the legal requirements and proper practices set out in:

- 'Accountability and Governance for Smaller Authorities – A Practitioners' Guide (England)' 2025
- The Accounts and Audit (England) Regulations 2015 (as amended).

This is the final audit in 2025-2026 to check that the Council adheres to the requirements set out in the Governance and Accountability for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

The Clerk has also provided information from the RBS Omega software for the period October 2025 to March 2026 to support the current governance and financial management position of the Council.

Further confirmation has been obtained of good practice and compliance with the Transparency Code Regulation 2015 and ICO Publication Scheme from the Council's website.

As we have already carried out an Interim Internal Audit review in 2025-2026, we have used information already recorded from this review to complete the internal control objectives on the (AGAR) Internal Audit Report. This is acceptable practice for the External Auditor.

New requirements to be introduced into the Practitioners Guide 2025 and applied from April 2025 require all Council to introduce IT and Data Compliance controls to comply with Assertion 10 on the Governance Statement 2025-2026. We have tested these new requirements as part of the end of year Internal Audit review.

Now that the outcome from the Local Government Review in Hampshire is known and the proposals that the Parish Council will be absorbed in the newly created Mid Hampshire Authority. In the coming transition period, the Parish Council should remain vigilant to ensure they remain aware of the requirements to ensure a smooth transfer including any potential asset transfers to be received from East Hampshire District Council. (***Audit Note: It is our opinion that the Parish Council must be mindful of their capacity to manage any asset transfers and to ensure both future budget and resourcing requirements in future years).***)

As part of this final Internal Audit Review, we checked:

Bank Reconciliations

- the Bank Reconciliation at 31 March 2026 was re-performed and no errors were noted.

Income and Expenditure, Reserves, PWLB loan and VAT reimbursements

- all income and expenditure items as at 31 March 2026 were confirmed, and details are accurate to the records held by Council.

Risk Assessment 2025-2026

- the risks of the Parish Council were reviewed on 16 February 2026 to ensure that the requirements of the Governance and Accountability for Smaller Authorities in England (March 2025) is met.

Parish Council Minutes

- Minutes of the Council were checked for approvals and decisions made from October 2025 to March 2026 and approval of payments was checked for October 2025 to March 2026.

Asset Register

- The Asset Register was agreed and approved on the 16 February 2026 for 2025-2026.

IT and Data Compliance

- we are pleased to report that Assertion 10 of the Governance Statement 2025-2026 is met as:

- ***staff and Councillors are using the correct email extension of.gov.uk.***
- ***an IT Policy has been produced and is displayed on the Parish Council website.***
- ***An accessibility statement is uploaded on the Parish Council and the website requirements to comply with the rules to meet the new WCAG 2.2 AA standard for website accessibility is in place.***
- ***An ICO Publication Scheme template for Parish Councils has been uploaded to the Parish Council website.***

The Parish Council should note the need for regular staff and Councillor training on Data Protection which should be recorded in the Minutes of the Parish Council.

A data audit is required to be completed and recorded in the minutes of the Parish Council during 2026-2027. It is recommended that this should become a regular routine to ensure that the principles of keeping relevant and up to date data is reviewed on a regular basis.

All these requirements are now mandatory from the 01 April 2026.

End of Year Procedures 2025-2026

A full check was carried out on the End of Year documentation provided by the Clerk to confirm the accuracy of the details to be submitted to the External Auditor. This also included the validation of any variances of totals over 15% between 2024-2025 and 2025-2026 shown on Section 2 of the AGAR as required by the External Auditor.

The 2025-2026 AGAR Internal Audit Report requires the Internal Auditor to check the Council has correctly provided the proper opportunity for the Exercise of Public Rights in accordance with the requirements of the Accounts and Audit Regulations during 2015.

This includes the Internal Auditor being shown evidence that the posting of the Notice on the website was done at least one clear day before the 30-working day period begins.

(Audit Note; We are pleased to report that the Parish Council have displayed the Notice correctly to comply with the requirements of the Accounts and Audit Regulations 2015).

The Parish Council is an external audit intermediate review and will also need to submit to the External Auditor for 2025-2026, a copy of prior year notice of completion (2024-25) of the external auditor's work on the annual return, and evidence of its publication (such as a web address and dates of documents being added).

The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed by Tim Light.

We are pleased to report that the various records and procedures in place for the Council provide an appropriate standard of control.

This letter report should be circulated for the next meeting of the Parish Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Report Letter should also be Minuted by the Parish Council.

Finally

As this is my last internal audit review for the Parish Council before I retire may I take the opportunity to thank you for your help and support in the time that I have provided the Internal Audit Service to the Parish Council.

I wish the Parish Council well for the future.

Yours sincerely,

Tim Light FMAAT, AATQB

Internal Auditor

Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2026
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2025/26

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2026 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2025/26

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>			
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>			
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.			
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY

DD/MM/YYYY

DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report **must** explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?			<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2025/26

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Name of Smaller authority: LISS PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF
UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement: 17th June 2026 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:</p> <p>(b) Sarah Smith, Clerk and Responsible Officer The Council Room, Village Hall, Hill Brow Road, Liss, GU33 7LA clerk@lissparishcouncil.gov.uk/ 01730 892823</p> <p>commencing on (c) Thursday 18th June 2026</p> <p>and ending on (d) Wednesday 29th July 2026</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p>5. This announcement is made by (e) Sarah Smith, Clerk and Responsible Finance Officer</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2026 for 2025-26 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here

means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

CONFLICT OF INTEREST WITH BDO LLP

To be completed annually and minuted at a meeting of the smaller authority.

Name of Smaller Authority	LISS PARISH COUNCIL
---------------------------	---------------------

I confirm that there are no conflicts of interest with BDO LLP.

I confirm the following conflicts of interest (please detail below:

This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
15 th June 2026	

Signed (Clerk/RFO)

Print Name

Signed (Chair)

Print Name



LISS PARISH COUNCIL STATEMENT OF INTERNAL CONTROL FOR THE YEAR TO 31st MARCH 2026

1. SCOPE OF RESPONSIBILITY

Liss Parish Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for management of risk.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The internal control environment encompasses the Standing Orders and Financial Regulations of the Council.

The system of internal control has been in place at the Council for the financial year 1st April 2025 to 31st March 2026 and up to the date of approval of the annual report and accounts and accords with proper practise.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council:

The Council has appointed a Chair who is responsible for the smooth running of meetings and, with advice from the Clerk, ensures that all Council decisions are lawful.

The Council reviews its obligations and objectives and approves budgets for the following year at its November or December meeting. The November or December meeting of the Council approves the level of precept for the following financial year.

The Council has a Finance Committee to monitor progress against objectives, financial systems and procedures, budgetary control and carry out regular reviews of financial matters. The full Council normally meets ten times each year and monitors progress against its aims and objectives by receiving relevant reports from the Clerk and the Chair of the Finance Committee.

The Council has adopted financial regulations, based on the model version prepared by NALC/SLCC. The regulations are reviewed as required.

The Council carries out regular reviews of its internal controls, systems and procedures.

Clerk to the Council/Responsible Financial Officer

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is also appointed as the Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

Payments

The majority of payments are now made electronically, principally by the Clerk/Responsible Finance Officer. With the exception of routine utility bills paid for by direct debit, all invoices are to be reviewed by the Clerk/Responsible Finance Officer. Three Mandated bank signatories (at least two Councillors and the Clerk/Responsible Finance Officer) must authorise the payments supported by a payment schedule and a copy of the relevant invoices. All records of approvals are retained. An electronic dual authorisation process has been set up for online banking to provide greater control over payments made, the process is usually completed by the Assistant Clerk. All payments are reported retrospectively to the Council for approval and minuted.

Income

If not received electronically, receipts are banked in a timely manner. All income is reported to Council.

Risk Assessments/Risk Management

The Council carries out regular risk assessments in respect of actions and regularly reviews its systems and controls.

Internal Audit

The Council has appointed an Independent Internal Auditor who reports to the Council on the adequacy of its:

- Records
- Procedures
- Systems
- Internal Control
- Regulations
- Risk Management
- Reviews

The effectiveness of the internal audit is reviewed annually.

External Audit

The Council's External Auditors, BDO UK, submit an annual Certificate of Audit which is presented to the Council.

4. REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of:

- The full Council
- The Clerk/Responsible Financial Officer who has responsibility for the development and maintenance of the internal control environment and managing risks
- The Independent Internal Auditor who reviews the Council's system of internal control.
- The Council's External Auditors, who make the final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Chair and the Internal Auditor. The External Auditors issue an annual audit certificate that is presented to Council.

5. SIGNIFICANT INTERNAL CONTROL ISSUES

No significant internal control issues were identified during the 2025/26 financial year.

At the Final Internal Audit Review for the 2025/26 financial year the Internal Auditor reported that the various records and procedures in place provide an appropriate standard of control.

K. Budden
Chair of the Council

C. Williams
Chair of Finance Committee

S. Smith
Clerk and Responsible Finance Officer

Approved by Liss Parish Council on 15th June 20256