



LISS PARISH COUNCIL

Minutes of the Finance Committee held at Liss Village Hall

on 28th July 2025, 7pm

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

*Present, in addition to Sarah Smith (Clerk/RFO) and Cllr D. Turner.

The meeting was clerked by S. Smith, Clerk/RFO.

20/FIN/25 Apologies

There were no apologies.

21/FIN/25 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.

Cllr Budden declared an interest as Trustee of the Liss, Greatham and Hawkley Friendship Fund as they were likely to submit an in year grant in due course.

22/FIN/25 Adjournment for public participation

No members of public were present.

23/FIN/25 Minutes of the meeting and any matters arising of 2nd June 2025

Resolved: That the minutes of 2nd June 2025 be accepted as a correct record (proposed by Cllr Smith and seconded by Cllr Smith with all in favour).

There were no issues arising which were not on the agenda for discussion.

24/FIN/25 Review of LPC Accounts 25/26 Q1

The Clerk /RFO highlighted that on the whole the budget track at this point in the year. Some areas of expenditure, e.g. insurance and subscriptions are incurred at the start of the FY which explains why percentage costs are higher at Q1 than other areas.

She noted the following:

- a) Bank Charges: The unbudgeted sum spent in this area was due to an introduction of charges by Lloyds in 2025 (previously no charges were applied).
- b) Casual labour: The unbudgeted sum spent in this area was for some additional assistance from the former RFO in April 2025 to close the 24/25 FY after her formal departure at the end of March 2025. It was noted that this would be offset by some savings in staff costs.
- c) Training: The overspend in this area was due to the need for the Clerk/RFO and Assistant Clerk to undertake a course of training on the Rialtas accounting software having taken on responsibility for this area.
- d) Other Grounds Costs: Expenditure to date is quite high which was down to a higher than anticipated cost for the annual mosaic clean and restoration.

- e) Himalayan Balsam Removal: The apparent unbudgeted spend in this area is due to the budget being put under the projects area – this has now been corrected and is showing as a grounds budget area for Himalayan Balsam Removal.
- f) Waste Disposal: Expenditure appears a little high at 44% spend for Q1 but the first two invoices covered the Pavilion too and the Charities need to reimburse (the billing is now split): this brings it down to around 25% which is on track.
- g) Mill Road Water Supply: This was not budgeted for and needs to be going forward.

The Chair noted that the salaries stood at 12.1% of expenditure which was a bit low, although this was most likely an issue with charges to the Charities. The Clerk undertook to look into.

Cllr Smith enquired about the Pavilion loan repayments which stood at just over 38% at Q1. The Chair advised this was due to the timing of the loan payments but that the sum allocated was the sum required for the year's repayments.

25/FIN/25 Review of earmarked reserves (EMRs)

Resolved: That the following movements to the EMRs be recommended to Council for approval (proposed by the Chair and seconded by Cllr Olley with all in favour).

- a) That the remaining sum in EMR 361 (School Improvement Works) be transferred to EMR 368 (Highways Improvements) once HCC had confirmed no further costs were forthcoming for these works.
- b) That any shortfall in EMR 384 (Table Tennis – Liss Forest and Newman Collard) could be taken from EMR 362 (Liss Forest Improvements).

The Chair closed the meeting at 19hr hrs.

Date of next scheduled meeting: Monday 24th November 2025 @ 7 pm.