Nick Drew November Hampshire County Councillor Update 64

The most significant county-wide issue is the scale of Hampshire County Council's financial challenge, which our leader set out publicly on 1 November. We have also had a further update on local government reorganisation, a new prevention strategy for adult social care and important news about the future of Healthwatch.

Locally, I have continued to chase many issues around roadworks, planning applications, BOATs, disabled parking, speeding and community matters.

Highways Information

Latest information: National Highways road closure report

Live traffic information: trafficengland.com

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. If you would like me to follow this up, do please forward that message to me and I will chase it for you.

Local Government Reorganisation

A revised timetable—but continued uncertainty

A ministerial update on 29 October confirmed that local government reorganisation in Hampshire is still intended to proceed, but the final structure remains unresolved. Hampshire now faces a further three to four months before a decision is likely, with no firm date yet confirmed.

The latest timetable set out in that update is:

• borough and district council elections in May 2027, with councillors serving a two-year term;
• elections to shadow councils and for the regional Mayor in May 2028; and
• the new councils taking responsibility on 1 April 2029.

Ministers previously chose a structure and required councils to begin preparations, but then withdrew the decision following updated legal advice in the face of Hampshire County Council's Judicial Review. That has created more uncertainty and has already absorbed thousands of hours of officer time across Hampshire.

HCC position remains that further expenditure must be supported by objective evidence and a robust, sustainable business case. Any new councils must be financially resilient, capable of delivering high-quality services and able to demonstrate genuine savings after the full transition costs are taken into account. The priority must remain local care, support for children with special educational needs and disabilities, and the other services on which residents depend.

Hampshire County Council's Finances

The £199 million challenge

On 1 November Nick Adams King explained that Hampshire County Council is forecasting a budget shortfall of almost £199 million in 2027/28. Residents rightly expect the County Council to spend public money carefully, and Hampshire has a strong record of doing so: by March 2028 the authority expects to have delivered £770 million of recurring savings over 20 years, while maintaining one of the lowest county council tax rates in the country.

That record has been achieved while Children's Services remain rated Outstanding by Ofsted and Adult Social Care is rated Good by the Care Quality Commission. The difficulty is that demand for statutory services is rising faster than the resources available. Each month around 45 more older residents need support after their own savings have run out, and many people now require more complex care. Almost 90% of the County Council's budget is spent on high-demand services such as social care and waste disposal.

At the same time, Government support is falling. The figures I published show an annual grant reduction of £42.9 million by 2028/29, while the proposed Fair Funding arrangements would remove around a further £28 million in 2027/28. This is why the gap cannot be closed through efficiency savings alone. Reserves can only be used once and do not provide a sustainable answer to recurring costs.

A public consultation opens on 2 November. It is important that we explain the choices honestly and listen carefully to you, staff, service users and partner organisations before decisions are taken. I will continue to press for no further charges to residents in our rubbish dumps.

Hampshire and the Solent Combined County Authority

Mayoral election to remain in May 2028

The Government has declined the Combined County Authority's request to bring the inaugural mayoral election forward to May 2027. That is disappointing. As Chairman, Nick Adams King has argued that residents should have an earlier opportunity to choose who leads a new authority which is taking on substantial responsibilities and funding for our region.

The mayoral election will therefore remain scheduled for May 2028. That does not mean we can afford to sit still. We will continue preparing the region's Local Growth Plan, developing its strategic approach to skills and working with businesses, colleges, universities and councils to identify investment and job opportunities.

Our ambition remains to make devolution work for the whole region — from our cities and coastal communities to Hampshire's towns and rural villages and the Isle of Wight. The true measure of success will not be new committees or structures; it will be tangible improvements in skills, transport, investment and economic opportunity.

Adult social care—Prevention First

On 30 October HCC welcomed the launch of Hampshire's new Adult Social Care Prevention First Strategy. Its purpose is to help people remain healthy, active and independent for longer by bringing together health, housing, local government and the voluntary sector, and by making information, community support and practical help available earlier.

Over the next five years the strategy will focus on preventing falls and avoidable hospital admissions, supporting unpaid carers, strengthening community-based services and using technology to help people remain safe and connected at home. The best results will come from partners working together and listening to people with lived experience of care and support.

Healthwatch England

HCC shared the welcome report that the Government intends to retain and strengthen Healthwatch England and its local network.

Healthwatch gives people a route to share experiences and concerns and to challenge services when improvement is needed. The reported change of direction is encouraging, but the detail still matters: the network must have the independence and resources to do its job, and feedback must lead to action and better care.

General Updates from HCC

Bickerley Green care home named 'Residential Home of the Year'

A Hampshire County Council care home has been named 'Residential Home of the Year' at the 2026 Hampshire Care Awards

Bickerley Green care home named 'Residential Home of the Year' | Hampshire County Council

Hampshire County Council honours new Aldermen

Former Hampshire County Councillors have been recognised with the award of the title of Honorary Alderman, celebrating their distinguished service to the people of Hampshire

Hampshire County Council honours new Aldermen | Hampshire County Council

National recognition for Hampshire's young jazz musicians

Hampshire County Council's work to help young people learn, perform and develop as jazz musicians has been recognised nationally

National recognition for Hampshire's young jazz musicians | Hampshire County Council

Essential improvement works to temporarily close Casbrook Household Waste Recycling Centre

Residents are being advised that Casbrook Household Waste Recycling Centre (HWRC) will temporarily close from Monday 12 October to reopen on Thursday 12 November while essential safety works are carried out

Essential improvement works to temporarily close Casbrook Household Waste Recycling Centre | Hampshire County Council

Hampshire adult social care services rated 'Good' by Care Quality Commission

Hampshire County Council's adult social care services have been rated 'Good' by the Care Quality Commission (CQC), with inspectors recognising a range of strengths including helping people remain independent, a commitment to listening to residents and carers, and early support so people get the help they need at the right time

Hampshire adult social care services rated 'Good' by Care Quality Commission | Hampshire County Council

Government gives go ahead for major plan to transform SEND support in Hampshire

A new landmark plan to transform support for children and young people with special educational needs and disabilities (SEND) in Hampshire has been officially approved by Government, paving the way for a more inclusive education system from early years right through to adulthood

Government gives go ahead for major plan to transform SEND support in Hampshire | Hampshire County Council

Connect to Work: an opportunity for Hampshire businesses to find local talent and build an inclusive workforce

Employers across Hampshire are being invited to work with Hampshire County Council's Connect to Work programme, which helps local businesses fill vacancies, retain valued employees, build a stronger, more inclusive workforce and access skilled local talent that may otherwise be overlooked

Connect to Work: an opportunity for Hampshire businesses to find local talent and build an inclusive workforce | Hampshire County Council

Hampshire's Music Education Hub hits the right note with national jazz award

Hampshire's work to help children and young people discover jazz, perform with others and develop as musicians has received national recognition

Hampshire's Music Education Hub hits the right note with national jazz award | Hampshire County Council

It's not too late to go smokefree this Stoptober

As Stoptober reaches the halfway mark, Hampshire residents are being encouraged to stay committed to their goal of quitting smoking, with free local support available to help them remain smokefree

It's not too late to go smokefree this Stoptober | Hampshire County Council

Hampshire secures £1million boost for Skills Bootcamps

Hundreds more Hampshire residents will be able to gain in-demand skills and access new job opportunities thanks to more than £1 million of additional Government funding secured by Hampshire County Council

Hampshire secures £1million boost for Skills Bootcamps | Hampshire County Council

Plans progress for new specialist bases at four Hampshire schools

Plans for more specialist provision in mainstream schools across Hampshire have taken a step forward, with up to 42 places proposed for children with special educational needs and disabilities (SEND)

Plans progress for new specialist bases at four Hampshire schools | Hampshire County Council

Families encouraged to have their say on proposed updates to School and Post-16 Transport Policies

Families are being invited to share their views on proposed updates to Hampshire County Council's current School Transport Policy and Post-16 Transport Policy for the 2027/28 academic year

Families encouraged to have their say on proposed updates to School and Post-16 Transport Policies | Hampshire County Council

End of the line for ageing Havant footbridge spanning railway as major crane operation due to begin

A major crane operation to remove Havant's existing 79-year-old footbridge is due to take place later this month as part of plans to replace the ageing structure with a modern, more accessible crossing

End of the line for ageing Havant footbridge spanning railway as major crane operation due to begin | Hampshire County Council

County Council backs biodiversity banking scheme to support nature recovery

Proposals agreed by Hampshire County Council are helping unlock new opportunities to support nature recovery across the county

County Council backs biodiversity banking scheme to support nature recovery | Hampshire County Council

New Travel Safe Scheme launched to help passengers travel with confidence

A major new partnership aimed at helping passengers feel safer and more confident when travelling by bus has officially launched across Gosport and Portsmouth

New Travel Safe Scheme launched to help passengers travel with confidence | Hampshire County Council

Hampshire County Council set to consider proposals to enable household recycling changes in line with Government standards

Proposals to help all Hampshire households recycle a wider range of household materials in future, including more types of plastic packaging, will be considered by Hampshire County Council on 2 November

Hampshire County Council set to consider proposals to enable household recycling changes in line with Government standards | Hampshire County Council

Making prevention everyone's business – Hampshire partners unite to help people stay independent for longer

Agencies from across Hampshire's health, care, housing and community sectors have come together behind a shared ambition to help more residents stay independent for longer, as growing demand places increasing pressure on the health and care system

Making prevention everyone's business – Hampshire partners unite to help people stay independent for longer | Hampshire County Council

Hampshire residents face a further wait for Government decision on council reorganisation plans

Residents, businesses and public services across Hampshire and the Solent area face a further wait to learn what local government will look like in the future, following an announcement today by the Government

Hampshire residents face a further wait for Government decision on council reorganisation plans | Hampshire County Council

Hampshire County Council sets out scale of future financial challenge

Hampshire County Council has outlined the significant financial challenges it faces over the coming years as it plans ahead for budget setting in February 2027 and beyond

Hampshire County Council sets out scale of future financial challenge | Hampshire County Council

LISS PARISH COUNCIL

COUNCIL MEETING MINUTES

The meeting of Liss Parish Council took place at 7pm on 19th October 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 District Councillor Roger Mullenger and County Councillor Nick Drew.

126/26 Apologies
Members accepted apologies from Cllrs Jerrard and Stratford-Tuke.

127/26 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.

128/26 Chair's announcements
The Chair advised the following:

a) That the Remembrance Sunday Parade and Service would take place on Sunday 8th November; it was expected that all LPC councillors attend the event. The meeting time for the parade would be at the earlier time of 9.30 in order that the Act of Remembrance and wreath laying would be in line with the national timeframe at 11am.
b) That a meeting had taken place with senior managers at South Western Railway and Network Rail as regards the incident at the Liss centre crossing, when a barrier came down on two people crossing. The matter was being taken extremely seriously with a requirement to report back to the Department for Transport. The software being used to control the barriers has been replaced with manual controls from Basingstoke for the time being.

129/26 Adjournment for public participation
There were no members of the public present.

130/26 Update from the County Councillor
Cllr Drew presented a written monthly update (see **Annex A**). He added the following:

a) Thanks to Cllrs Olley and Williams for inviting him to the LPC Councillor Surgery earlier in the day, noting that he will be starting his own County Councillor surgery on the first Saturday of the month.
b) That his efforts in getting the disabled bay outside Tesco had come to fruition, the focus would now be on enforcement.
c) Liss had proved to be a good working example as to how to get pot holes repaired. This involved residents providing the reference number to Cllr Drew to chase if no action had been

forthcoming.

d) With LCR on hold the key issue at county level would be to lobby for additional funding, noting that road tax isn't paid directly to county councils. Also that there would be district and parish elections in May 2027.

131/26 Update from District Councillors

Cllr James had provided a written monthly update (see **Annex B**). He highlighted the following:

a) An opportunity for Carbon Literacy Training on 11th and 12th November.
b) That the main points to take away from the briefing for councillors on the National Policy Framework was the focus on growth but with more emphasis on sustainability and heritage.

Cllr Mullenger had provided a written monthly update (see **Annex C**). He highlighted the following:

a) That the National Policy Framework focus on sustainability was focused on developing towns with stations with at least four trains per hour to a major hub. However, Liss only has two and so won't be affected.
b) That parish and town councils needed to be very aware of the liability of any assets they were considering taking on under the Community Asset Transfer Scheme and to negotiate a dowry.

Cllr Payne asked about a large area of American Skunk Cabbage on private land in Liss Forest which Cllr Mullenger had been looking in to. Cllr Mullenger advised that it was the landowners responsibility to prevent spread and that this could be pursued by identifying the landowner via a Land Registry search.

Cllr Budden asked about the accessible collection of the food caddies. For those who benefit from this scheme, including Cllr Budden, the caddy should display the appropriate A sticker. However, Cllr Budden had followed this procedure and the caddy had not yet been emptied.
Cllr Mullenger would pursue as he was aware that the missed collection procedure was not working well. Cllr Drew also offered to escalate.

132/26 Minutes of the meeting of Council of 21st September 2026

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

133/26 Matters arising

There were no matters arising.

134/26 Payments and receipts for the period 1st to 30th September

Cllr Williams highlighted that the planning appeal fees had been repaid.

Resolved: That the receipts and payments for the period 1st to 30th September 2026, for the Liss Parish Council accounts, be approved (proposed by Cllr Williams and seconded by Cllr Olley, with all in favour).

135/26 Report of the Planning Committees of 5th October 2026

Members noted the report of the Planning Committees of 5th October 2026.

136/26 Report of the Facilities Committee of 12th October 2026

Members noted the report of the Facilities Committee of 12th October 2026.

137/26 Report of the Charities Committee of 12th October 2026

Members noted the report of the Charities Committee of 12th October 2026.

138/26 CIL allocation

Resolved: That the sum of £26,000 of LPC CIL be allocated for drainage works at Liss Forest recreation Ground, as recommended by the Facilities Committee (proposed by Cllr Olley and seconded by Cllr Williams with all in favour).

Cllr Olley clarified that the aim was to improve drainage at the site to a specification suitable for a recreation ground rather than a football pitch. He added that residents were largely onboard with developing a nature reserve onsite to the rear with a swale.

Resolved: That the sum of £44,700 of LPC CIL held for the MUGA project be returned to the unallocated LPC CIL pot, as recommended by the Charities Committee (proposed by Cllr Olley and seconded by Cllr Williams with all in favour).

In response to a question from Cllr James about discontinuing the project, Cllr A. Smith advised that since the SDNPA had declined to fund the project there was insufficient funding to pursue it.

Resolved: That the sum of £5,000 of LPC CIL be allocated for clubhouse renovation at The Glebe (proposed by Cllr Payne and seconded by Cllr James with all in favour).

Members noted that Cllr Payne had a non-pecuniary interest in the application as a Cricket Club Trustee. However, Cllr Payne said he was informed by the Chair that he did not have to declare his interest in the Cricket Club.
Cllr Payne advised that the request for funding was for match funding for a £25,000 grant application to the Football Foundation (as football would also be played onsite) for works to the club house which was in desperate need of renovation. He added that cricket would be aimed at women, men, children and those with accessible needs.
Cllr Williams clarified that the sum would be held by LPC pending the outcome of other funding applications.

139/26 LPC position on EHDC assets under the Community Transfer Scheme

The Chair advised that LPC had been approached by EHDC with regards to opportunities for the community under the Community Asset Transfer Scheme. This formed part of EHDC's wider approach to community development, helping shift the Council's role from delivering services for communities to enabling and supporting communities to take action themselves. A list of nineteen assets had been provided for consideration.

Cllr Budden advised that an informal discussion had taken place with Cllrs Olley and Williams and the Clerk and led Members through the options.

The Clerk highlighted the need to adopt a consistent set of criteria, such as considering taking on sites with the aim of either protecting or enhancing them for the benefit of the community. It was important that if no change to the existing management arrangements for an area was likely to take place (i.e. the site and its management would remain as is) to consider whether it would be financially prudent for LPC to take on the management role.

Members discussed the proposal to not pursue the Riverside Walk. It was explained that the recommendation was based on the high cost of maintenance and the fact that EHDC or the successor council would be required to maintain the Riverside Walk if ownership was not transferred to LPC (e.g. it is part of the footpath network).
Cllr Williams highlighted the fact that LPC would likely need to increase the precept to fund maintenance of the Riverside Walk if ownership was transferred. However, there would likely be no corresponding decrease of council tax paid to EHDC or the successor council.

Members agreed that the following sites would not be pursued:

1. Riverside Walk
6. Area of grass in Cardew Road
7. Area of grass outside bungalows in Dennis Way
10. Area of land-locked land between Inwood Road and Dennis Way
11. Area of land-locked land between Dennis Way to Vinson Road footpath and Inwood Road
16. Large hedge on Roundabouts estate

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17.Small area of grass in Patricks Copse Road near entrance to allotments
19. West Liss Cemetery

All other sites that would be subject to further discussion with EHDC. Members noted that the discussions would be exploratory and that no decision had yet been made as regards taking any sites on. Members noted the importance of establishing running costs, such as business rates associated with the car parks, and the current condition of assets as part of the process.

A working group consisting of Cllrs Budden, Payne, Olley, A. Smith, Williams and the Clerk was established to pursue the matter with EHDC.

Action – The Clerk would set up a meeting with EHDC.

140/26 Matters to report

Cllr Payne advised that the Liss Riverside Ranger Volunteers continued to work two days a month and had recently installed two new benches.

The Chair closed the meeting at.

Date of next scheduled meeting: Monday 16th November 2026, 7pm

Signed:……..Dated:……

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Hampshire County Councillor Update

Petersfield Hangers Hampshire County Councillor Update October

Dear All

The most significant county-wide development was the Government's decision to withdraw its local government reorganisation proposals for Hampshire and the Solent. There have also been important updates on Hampshire's finances, the condition of our roads, major motorway works and the new Combined County Authority.

Locally, I have continued to chase pothole roadworks and planning applications – as always I would ask residents to please make me aware of issues with pothole submission numbers so I can follow these up.

Highways Information

Making the case for fairer highways funding

Hampshire has around 5,500 miles of roads to maintain—one of the largest local highway networks in the country—but we do not receive enough stable, long-term funding to keep that network in the condition we all want to see. The estimated maintenance backlog is now between £550 million and £600 million.

The County Council's Cabinet has agreed to strengthen our case to Government for a fairer share of Vehicle Excise Duty to be invested back into local roads, together with greater freedom to target highways funding where it will make the biggest difference.

We are not waiting for Government action. Since April, highways teams in Hampshire have delivered 42 resurfacing schemes, with 101 planned during 2026/27, completed 122 preventative surface treatments and 154 planned patching schemes covering more than 32,000 square metres. Between April and July, teams also repaired 17,590 reactive defects, including potholes.

The long-term answer is to move increasingly from reacting to potholes to planned, preventative maintenance. Hampshire's highway assets are valued at around £17 billion, and looking after them properly is basic asset management as well as being important to residents and businesses. Original update: facebook.com/nickadamsking

Reporting Highway Problems

Links to report road issues are here:

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

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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

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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

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Local Government Reorganisation

Government withdraws its Hampshire decision

On 7 September, the Government withdrew its decision on local government reorganisation in Hampshire and the Solent and ordered a review. This was the best possible outcome at this stage and gives councils the opportunity to start again with proper time, evidence and financial analysis.

Hampshire County Council had launched Judicial Review proceedings because the Government had not provided satisfactory answers about the evidence behind the decision or the financial sustainability of the proposed new councils. The earlier proposals also risked splitting established communities, including the New Forest, and transferring major areas of growth and business-rate income between authorities.

This does not mean that nothing should change. It means that whatever comes next must be properly costed, financially sustainable and command much broader support.

Who pays for the abandoned process?

Councils across Hampshire were required to work to Government deadlines, incurring legal, consultancy and implementation costs and diverting many hours of senior officer time from service improvement and financial sustainability work.

HCC have asked the County Council to establish the full cost of the process to Hampshire and to call on Government to reimburse councils. Every pound unnecessarily spent on a process that has now been withdrawn is a pound that cannot be spent on services residents rely upon.

Hampshire County Council's Finances

During September, the Government confirmed more than £90 million of in-year Exceptional Financial Support for councils facing serious financial pressures, including £6 million for the Isle of Wight and £5 million for West Berkshire.

Hampshire has not had to make a similar request because the County Council acted early. Over the past year, we delivered £95 million in savings, with a further £40 million of efficiencies built into this year's budget. That work enabled us to set a lawful, balanced £3.3 billion budget and manage this year's pressures without seeking exceptional permission to borrow or use capital resources for day-to-day costs.

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That does not mean everything is fine. This year's budget relies on £108.5 million from reserves—almost twice the amount used last year—and those reserves can only be spent once. School transport costs, particularly for children with special educational needs and disabilities, have risen from £43 million to £83 million in four years, while demand for adult social care continues to increase.

In 2025/26 Hampshire received £91 per resident in general Government funding, compared with an English average of £205. The new funding formula reduces support by £10.9 million this year and by £42.9 million annually by 2028/29. HCC will continue pressing for a fair, long-term settlement that protects essential services without exhausting reserves or placing an ever-greater burden on us the local taxpayers.

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General Updates from HCC

Back-to-school support
Hampshire's back-to-school resources bring together advice on preparing for the first day, walking, wheeling, cycling and school transport, before- and after-school childcare, SEND support, vaccination, mental wellbeing, attendance and free school meals.

All children in Reception, Year 1 and Year 2 are entitled to a free school lunch. Families receiving certain benefits may also qualify for income-based free school meals beyond those years. A successful application can unlock extra support for a child and additional funding for their school.
Family information and support: Connect to Support Hampshire

Hampshire's young jazz musicians recognised

Hampshire Music Education Hub has been shortlisted at the Parliamentary Jazz Awards 2026 for its contribution to jazz education. Its inclusive programme supports more than 110 young musicians and introduces over 1,400 primary-school pupils to jazz each year.

This is wonderful recognition for the young performers, tutors, schools and partners who make Hampshire's jazz programme so welcoming and successful. Congratulations to everyone involved.

No tricks, just three choices: apply for a secondary school place by Halloween
Parents and carers in Hampshire are being reminded not to let the secondary school application deadline give them a fright this Halloween
No tricks, just three choices: apply for a secondary school place by Halloween | Hampshire County Council

Hampshire County Council Leader responds on Government announcement to review Local Government Reorganisation for Hampshire and the Solent area
Hampshire County Council's Leader has commented following an announcement today by Government to withdraw and review its previous decision on Local Government Reorganisation (LGR) in Hampshire and the wider Solent area
Hampshire County Council Leader responds on Government announcement to review Local Government Reorganisation for Hampshire and the Solent area | Hampshire County Council

Hampshire parkruns help raise awareness of World Suicide Prevention Day
Residents across Hampshire are being encouraged to learn more about suicide prevention, access support when they need it, and start conversations about mental wellbeing, ahead of World Suicide Prevention Day on 10 September 2026
Hampshire parkruns help raise awareness of World Suicide Prevention Day | Hampshire County Council
Three secondary schools to benefit from £9.8 million investment in building improvements
Three secondary schools to benefit from £9.8 million investment in building improvements | Hampshire County Council

Hampshire partnership powers growth, skills and opportunity across the county
Thousands of Hampshire residents and businesses are benefiting from programmes that are boosting skills, creating jobs and driving economic growth, according to the latest annual report on the work of the Hampshire Prosperity Partnership Board. By bringing together leaders from business, education

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and local government, the partnership is unlocking opportunities, attracting investment and building a more prosperous future for communities across the county
Hampshire partnership powers growth, skills and opportunity across the county | Hampshire County Council

Green light for new primary school in Whitehill and Bordon
A new primary school for Whitehill and Bordon, providing places for up to 430 pupils including specialist facilities for children with special educational needs, has been given the go-ahead after Hampshire County Council's Regulatory Committee approved a planning application for the development
Green light for new primary school in Whitehill and Bordon | Hampshire County Council

£220,000 boost for successful Live Longer Better Hampshire programme
Older residents across Hampshire will benefit from a £220,000 investment to expand the successful Live Longer Better Hampshire programme, helping more people stay active, healthy and independent for longer
£220,000 boost for successful Live Longer Better Hampshire programme | Hampshire County Council

Accessible scales to help disabled residents monitor their health
A new £30,000 grant scheme will help make routine weight checks easier, safer and more dignified for disabled people across Hampshire
Accessible scales to help disabled residents monitor their health | Hampshire County Council

Everyday actions helping Hampshire tackle a changing climate
From reducing energy use in schools to developing skills needed for jobs in renewable power, helping wildlife thrive, and making sure communities are prepared for the future, Hampshire County Council's latest climate change report highlights the practical steps being taken to cut emissions and ensure Hampshire is prepared for the effects of a changing climate
Everyday actions helping Hampshire tackle a changing climate | Hampshire County Council

Smoking rates fall as Hampshire builds a healthier future
Smoking rates have fallen across Hampshire, more than 40,000 NHS health checks have been completed, and residents have been supported to improve their health through physical activity, family support and recovery services, according to new public health data from Hampshire County Council
Smoking rates fall as Hampshire builds a healthier future | Hampshire County Council
New support pathway to help Hampshire residents with complex care needs get home sooner after hospital stays
Older people, disabled residents and others who need ongoing care after a hospital stay could return home sooner and receive more coordinated support under a new approach approved by Hampshire County Council
New support pathway to help Hampshire residents with complex care needs get home sooner after hospital stays | Hampshire County Council

Hampshire County Council calls for fairer share of Vehicle Excise Duty to plug highways funding gap
Hampshire County Council is stepping up its call for a fairer share of national transport funding, urging Government to provide long-term, sustainable investment in local roads and give greater flexibility over how funding is spent
Hampshire County Council calls for fairer share of Vehicle Excise Duty to plug highways funding gap | Hampshire County Council

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District councillor report September 2026

Big news, which will almost certainly have cover, Local Government Reorganisation put on hold.
A new district council will be elected on May 6th 2027.
There is a very strong rumour that the mayoral election for Hampshire and the Solent may be brought forward for this date too. (as of 14th so it may have been announced by now).

The new LGR situation means that the work for a new local plan for East Hampshire will be restarted. As this process can take over 2 years to complete work is also being done on producing a Supplementary Plan. This is a new planning tool introduced by the Government, which gives the opportunity to bring forward important planning policies much more quickly while the new Local Plan is being prepared. But of course this does not directly affect us as we come under the SDNPA in regard to planning

Grant applications for the Community Climate Action Fund was opened on Friday 4th September and will close on Monday 5th October. There is a pot of £129,000 available with a maximum of £10,000 per project. Full details and guidance can be found on the council web site
https://www.easthants.gov.uk/climate/community-climate-action-fund
Councillors can help by providing letters of support.
My councillor approved grant pot is now empty with all available funds committed. The last £50.00 went towards the Newman Collard refurb.

Our monthly councillor surgeries continue on the first Saturday of every month at the Triangle centre

SGN has notified me that they will be surveying the condition of their gas pipe network throughout East Hampshire from now into 2027. The actual work will be carried out by a company called Picarro. The equipment used is carried in a white 2026 Skoda Karoq. The vehicle will also be identifiable through being branded with both SGN and Picarro livery. It involves several passes along the same pipe. As this work is mainly at night it appears very suspicious. But if it this the survey vehicle they ask you not to report it to the police as this just increases their work load.

Ian James

DRAFT

Report to Liss Parish Council - Monday 19th October 2026

Councillor grants

- Allowing for grants given and discussions with potential applicants, all money is allocated. If any drop out I have a waiting list.

Casework, Including

- A resident in Abri flats in Inwood Road has asked about cycle storage. Ongoing.
- Building material fires in Forest Road
- Blockage by two trees in river Rother. Trying to engage with Environment Agency via EHDC, who itself finds that difficult.

Planning

- The slimmed-down planning committee starts on 1st November. Under the new NPPF rules it is debatable what weight councillors can add to planning decisions at committee, especially in the non-SDNP areas. It is essential that good planning reasons are given for objections to any planning application. The "tilted balance" applies to both SDNP & EHDC areas which makes refusing applications more difficult.
- A new agreement was approved for EHDC to act on behalf of SDNP in assessing planning applications. This contract could be ended by either side at one year's notice.

Other

EHDC business

- The community asset transfer of nine assets to Whitehill Town Council, and one to Grayshott Parish Council with the associated liabilities has been approved.
- The budget cycle is starting, hopefully not in a vacuum re LGR – see below.

Local Government Reorganisation

- We await. It is thought that there will be an announcement this week about LGR & Devolution.
- The work which had been done had resulted in more across-councils working and perhaps this has been a benefit.
- A question was asked about adopting a Tree & Woodland Strategy which was written some time ago.

Questions?

Roger Mullenger, 19th October 2026
roger.mullenger@easthants.gov.uk

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Receipts for Month 7 — **Nominal Ledger Analysis**

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	**176,927.31**					**176,927.31**	
	Banked **02/10/2026** **1,585.64**							
	CCLA	1,585.64			1081	100	1,585.64	Dividends - September
	Banked **09/10/2026** **66.09**							
	Lloyds Bank	66.09			1080	100	66.09	Bank Interest
	Banked **26/10/2026** **9,546.74**							
	South Downs National Park Auth	9,546.74			1077	100	9,546.74	LPC CIL
					339		9,546.74	LPC CIL
					6001	100	-9,546.74	LPC CIL
	Banked **26/10/2026** **61,945.00**							
	Charities	61,945.00			1210	100	61,945.00	Management Fees
	Total Receipts for Month	73,143.47	0.00	0.00			73,143.47	
	Cashbook Totals	250,070.78	0.00	0.00			250,070.78	

Continued on Page 2

Payments for Month 7

Nominal Ledger

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
21/10/2026	Treasurers Acc. 00110939	Top Up	20,000.00			200		20,000.00	Top Up
29/10/2026	Treasurers Acc. 00110939	For CCLA	150,000.00			200		150,000.00	For CCLA
	Total Payments for Month		170,000.00	0.00	0.00			170,000.00	
	Balance Carried Fwd		80,070.78						
	Cashbook Totals		250,070.78	0.00	0.00			250,070.78	

Receipts for Month 7 — **Nominal Ledger Analysis**

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	**18,508.96**					**18,508.96**	
	Banked **02/10/2026**	**1,585.64**						
	CCLA	1,585.64			1081	100	1,585.64	Dividends - September
	Banked **02/10/2026**	**-1,585.64**						
	CCLA	-1,585.64			1081	100	-1,585.64	Cancel entry
	Banked **21/10/2026**	**20,000.00**						
Top Up	BUS Instant 07410075	20,000.00			205		20,000.00	Top Up
	Banked **29/10/2026**	**150,000.00**						
For CCLA	BUS Instant 07410075	150,000.00			205		150,000.00	For CCLA
	Total Receipts for Month	170,000.00	0.00	0.00			170,000.00	
	Cashbook Totals	188,508.96	0.00	0.00			188,508.96	

Continued on Page 2

Payments for Month 7 — **Nominal Ledger**

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/10/2026	Rake Garden Centre	BACS	40.00		6.67	4300	210	33.33	Compost for planters
01/10/2026	PBA Consulting Solutions	BACS	66.00		11.00	4246	200	55.00	HB & ASC Treatment RW - Sept.
05/10/2026	Energy Alton	BACS	50.00			4065	150	50.00	Donation Energy Survey - NC Pav
07/10/2026	Cloudy IT	DD	72.00		12.00	4080	150	60.00	Rialtas Cloud License - Oct.
08/10/2026	Charities - NC	BACS	3,000.00			6150	700	3,000.00	LPC CIL Grant - NC Pav. Imp.
						339	0	-3,000.00	LPC CIL Grant - NC Pav. Imp.
						6000	700	3,000.00	LPC CIL Grant - NC Pav. Imp.
08/10/2026	Tesco	DEBIT CARD	1.20			4055	150	1.20	Milk for Office
12/10/2026	Amazon	DEBIT CARD	5.21		0.87	4090	150	4.34	Wall Calendar
12/10/2026	Public Works Loan Board	BACS	4,516.10			6005	600	4,516.10	Pavilion Loan Repayment
12/10/2026	JRB Enterprise Ltd.	BACS	578.40		96.40	4245	200	482.00	Dog Waste Bags
12/10/2026	Liss Garage Services	BACS	73.20		12.20	4300	210	61.00	Bowser Welding
12/10/2026	Hampshire Grounds Limited	BACS	888.00		148.00	4235	200	740.00	Grass Cutting NC/LF/MR - Sept.
13/10/2026	Landall	DEBIT CARD	52.70		8.78	4100	150	43.92	Printing & Copying - Aug.
13/10/2026	Tesco	DEBIT CARD	1.20			4055	150	1.20	Milk for Office
15/10/2026	Amazon	DEBIT CARD	20.89		3.48	4245	200	17.41	Refuse Sacks
16/10/2026	Sage	DD	27.60		4.60	4080	150	23.00	Payroll Software - Oct.
19/10/2026	Tesco	DEBIT CARD	1.20			4055	150	1.20	Milk for Office
19/10/2026	Lloyds Bank	BACS	10.00			4009	150	10.00	Bank Charges
26/10/2026	Screwfix	BACS	59.98		10.00	4205	200	49.98	Charger for SIDs
26/10/2026	Royal British Legion	BACS	23.00			4065	150	23.00	Wreath for Remembrance Sunday
27/10/2026	Screwfix	DEBIT CARD	27.98		4.66	4055	150	23.32	Waterproof trousers x 2
28/10/2026	Salaries	BACS	2,720.01			4005	150	2,720.01	Pension Cont. - October
28/10/2026	Salaries	BACS	9,178.83			4000	150	9,178.83	Salaries - October
28/10/2026	HMRC	BACS	3,075.29			4000	150	3,075.29	Salaries - October
28/10/2026	Veolia ES (UK) Limited	DD	171.18		28.53	4250	200	142.65	Waste Collection - September
29/10/2026	Tesco	DEBIT CARD	1.20			4055	150	1.20	Milk for Office
29/10/2026	Asda	BACS	65.00		10.83	4215	200	54.17	Fuel
	Total Payments for Month		24,726.17	0.00	358.02			24,368.15	
	Balance Carried Fwd		163,782.79						
	Cashbook Totals		188,508.96	0.00	358.02			188,150.94	

LISS PARISH COUNCIL
Minutes of the Planning Committee held on 2nd November 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").

One member of the public was also present.

P110/26 Apologies:

Apologies were received from Cllr Stratford-Tuke.

P111/26 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.

P112/26 Approval of previous meeting minutes:

Resolved: That the minutes of the Planning Committee of 5th October 2026 be accepted as an accurate record. Proposed by Cllr Crane and seconded by Cllr Baldwin with all in favour.

P113/26 Matters arising from minutes of the previous meeting:

No matters were arising.

P114/26 Adjournment for public deputations:

Adjourn to discuss SDNP/26/03418/FUL - Little Brewells, East Brewells Lane, Liss, Hampshire, GU33 7HX.

P115/26 Planning Applications Received:

115.1 SDNP/26/03418/FUL - Little Brewells, East Brewells Lane, Liss, Hampshire, GU33 7HX - Mixed use for the detached wooden annexe for the use of occasional holiday accommodation (i.e. Airbnb) when it is not being used for family. We believe this will enhance and provide provision to many easily accessible areas such as Goodwood, Portsmouth, National Trust, The Shipwrights Way and Ashford Hangers National Nature Reserve to name a few. If successful we will restrict the use to no more than two adults,

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no children or pets and one vehicle which will easily be able to leave the property forward facing:
Following discussion, the committee were in unanimous agreement that LPC objects to this planning application subject to the lack of privacy and suggest to the SDNP that they need to update their planning regarding Airbnbs. In addition, the plans provided were not adequate and possibly inaccurate.

115.2 SDNP/26/04116/PNTEL - Airwave Mm02 Site Ham, 56A Andlers Ash Road, Liss, Hampshire - Regulation 5 Notice - Proposed upgrade to existing 15m lattice tower and ancillary works:
Following discussion, the committee were in unanimous agreement that LPC has no objection to this planning application, however would request that the trees are retained for screening.

115.3 SDNP/26/03479/HOUS - 23 Syers Road, Liss, Hampshire, GU33 7DH - Proposed part single, part two storey, front, side and rear extension works following removal of the current outbuilding to form additional habitable accommodation and new integral garage:
Following discussion, the committee were in unanimous agreement that LPC objects to this planning application on the grounds of overdevelopment and impact on the street scene. If this planning application were to go ahead, roof windows should be fitted with automatic blinds set to close at dusk 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.

115.4 SDNP/26/03879/ADV - Wenham Holt Nursing Home, London Road, Hill Brow, Liss, Hampshire, GU33 7PD - Installation of the following signage; 1no mounted directional sign, 2no entrance signs, 1no set of individual letters and 1no set of individual letters and logo:
Following discussion, the committee were in unanimous agreement that LPC has no objection to this planning application.

115.5 SDNP/26/03770/LDP - 37 Francis Rose Way, Liss, Hampshire, GU33 7FG - Lawful development certificate proposed - partial conversion of an integral garage:
Following discussion, the committee were in unanimous agreement that LPC has no objection to this planning application subject to adequate parking.

P116/26 Planning Applications Approved. The Chair noted that the following applications were approved.

Ref Number	Address	Description	LPC Comment to Planning
SDNP/26/03899/DCOND	Lower Green, Rake Road, Liss, Hampshire, GU33 7EF.	Discharge Condition 11 (Surface water) of approved application SDNP/25/02045/CND - Variation of Condition 2 for Application Reference Number: SDNP/23/03653/FUL.	No Comment
SDNP/26/02088/LDP	50 Andlers Ash Road, Liss, Hampshire, GU33 7LR.	Proposed single story rear extension.	No Objection
SDNP/26/03351/HOUS	14 St Marys Road, Liss, Hampshire, GU33 7AH.	Single storey extension and outbuilding for incidental use	No Objection
SDNP/26/03301/DCOND	Wenham Holt Nursing Home, London Road, Hill Brow, Liss, Hampshire, GU33 7PD.	Discharge of Condition 18 (Materials) for SDNP/23/03704/FUL.	No Comment

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SDNP/26/00887/LDP	The Oaks, 35 St Marys Road, Liss, Hampshire, GU33 7AH.	Siting of Caravan.	No Objection
SDNP/26/02088/LDP	50 Andlers Ash Road, Liss, Hampshire, GU33 7LR.	Proposed single story rear extension.	No Objection
SDNP/26/02098/HOUS	Tich Cottage, Warren Road, Liss, Hampshire, GU33 7DD.	Demolition of existing bay window to the south due to rotten condition including curved roof above. Construction of new sun room in the location of original bay window, construction of new roof over with a new spiral stairs providing access to new flat roof terrace over sun room only. Construction of new metal handrail and balustrade around perimeter of new roof terrace.	No Objection

P117/26 TPOs Approved. The Chair noted that the following TPOs were approved.

Ref Number	Address	Description	Views of LPC Tree Consultant
SDNP/26/02521/TPO	Hatfield House, Plantation Road, Hill Brow, Liss, Hampshire, GU33 7QB.	T3 - Western Red Cedar - carry out a crown raise over highways to approx 5.5m Reduce each sector North, South, East and West by approx 1.5m leaving each sectors branch length approx 5-6m Reduce the height by approx 2-3m leaving an over height of 14-15m To also cut away from property by approx 1.5m.	Objection
SDNP/26/02483/TPO	The Grange Nursing Home, Farnham Road, Liss, Hampshire, GU33 6JE.	T2 - Fell T1 - Remove split limb and undertake 4m height reduction. T8 - Reduce lowest limb, western aspect by 3m Trees 8, 9, 10, G14 require deadwood or hanging limb removal. T16 - Crown raise east aspect to 5.2m sever ivy, remove dead wood. All as stated in the submitted tree report.	No Objection

P118/26 TCA Applications Received. The Chair noted that the following TPOs were received.

Ref Number	Address	Description	Views of LPC Tree Consultant
SDNP/26/04117/TCA	1 Summersfield Terrace, Liss, Hampshire, GU33 7LF.	Apple Tree 1 - crown reduction and prune Hazel 4 - Re-coppice to 1.5m in height.	Objection, as this is a TCA application, the trees don't warrant a TPO.

P119/26 SDNPA Local Plan for Reg 19 Consultation

No update.

The Chair closed the meeting at 19:55 hrs.

DRAFT

Next Meeting: Monday 7th December 2026

.....
Chair

DRAFT

MULBERRY
LOCAL AUTHORITY SERVICES LTD

Eastgate House
Dogflud Way, Farnham
Surrey, GU9 7UD

t: 07428 647069
e: office@mulberrylas.co.uk
w: www.mulberrylas.co.uk

Sarah Smith
Liss Parish Council
Council Rooms
Village Hall
Hill Brow Road
Liss
Hampshire
GU33 7LA

4 November 2026

Dear Sarah

Re: Liss Parish Council
Internal Audit Report for Financial Year Ended 31 March 2027 – Interim Audit Report

Executive summary
Following completion of our interim internal audit on 4 November 2026, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transaction were examined, our sample testing, where appropriate, covered the financial year to date.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan. A copy of the audit plan is available within our Internal Audit Guide and follows the requirements of the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide.

The report concludes with our opinion on whether each assertion has been met as of the date of the interim audit. Where the standard has not been met, we have set out the required action for the council to take to meet the requirements by the year-end internal audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of this report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

Regulation
The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by

Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Where we have provided other support to the council, a separate individual will be assigned as the internal auditor to maintain that independence.

The primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority's internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when considering the authority's approval of the Annual Governance Statement.

Independence and competence
Your audit was conducted by Peter Holden of Mulberry Local Authority Services Ltd, who has over 40 years' experience in the financial sector.

In accordance with paragraphs 4.9 to 4.11 inclusive of the SAPPP Practitioner's Guide, we confirm that your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

We further confirm that Mulberry Local Authority Services Ltd, as experience sector specialist internal auditors are competent to complete the internal audit process.

We remind the council of the requirements of paragraph 4.11 of the SAPPP Practitioner's Guide requiring councils to review the independence of the appointed internal auditor annually.

Engagement Letter and inherent risk assessment
An engagement letter was previously issued to the council covering the 2026/27 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement within the council's financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

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INTRODUCTION

This is the first internal audit conducted by Mulberry Local Authority Services Ltd, with the appointment agreed at the meeting held on 16 March 2026 (minute ref 35/26).

I remind the council that in accordance with 4.11 of the Practitioner's Guide *'the independence of the appointed person or firm should be reviewed every year with regard to; personal independence, financial independence, and professional independence.'*

The audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the officers and a review of the council website www.lissparishcouncil.gov.uk

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly throughout the year.

Audit findings

The council uses the Rialtas accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

There are four users with their own individual logons and individual privileges. The RFO is responsible for the maintenance of privileges on the system.

The Clerk prepares a range of financial reports on a monthly basis, including income and expenditure against budget reports, bank reconciliations and other supporting financial information. I reviewed a sample of these reports.
These reports are presented to the Finance Committee on a quarterly basis for scrutiny and review. This provides members with regular oversight of the council's financial performance and supports effective budget monitoring throughout the year.

I conducted a sample review of income and expenditure transactions selected at random and can confirm that supporting documentation was readily available, agreed to the accounting records and could be reconciled to the relevant bank statements. Whilst one fee sampled was supported by a manual record rather than a formal invoice, sufficient documentation was available to substantiate the transaction. No recommendations arise from this review, although the consistent use of invoices for fees and charges is recognised as good administrative practice.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered with sufficient detail to identify the source and nature of the transaction.

I tested the opening balances as of 1 April 2026 by reviewing the balance brought forward and confirmed it could be agreed back to the investment reconciliation for the audited accounts for 2025/26.

I reviewed the nominal ledger entries for the year to date to ensure items were posted to the correct heading and that there were no instances of netting off and the expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

Check receipt of VAT refund matches last submitted VAT return
The VAT return is submitted on a quarterly basis. I reviewed the submission for the period ending 31 July 2026, which showed a refund due of £8787.01 and was fully supported by the underlying records. I was able to confirm receipt of this amount to the council's bank account on 11 August 2026.
The refund included both council and charitable trust VAT reclaims. Testing confirmed that the charitable trust element was separately identified and transferred to the charity bank account. The council is up to date with its VAT submissions.

CONCLUSION
I am satisfied this internal control objective has been met.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement
This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings
Confirm by sample testing that councillors sign statutory office forms
I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with a formal acceptance to receive information by electronic means in the form *"As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time."*

The council website includes a councillor page where the individual Register of Members' Interests forms are published.

Confirm that the council meets regularly throughout the year
In addition to full council, the council has a committee structure in place. Terms of reference for each committee are published on the council website, along with a diary of future meeting dates and historic agendas and minutes for meetings.

Check that agendas for meetings are published giving 3 clear days' notice
I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note the council publishes the non-confidential supporting documents accompanying agendas on the council website in accordance with the requirements of the Information Commissioner's Office (ICO).

Check the draft minutes of the last meeting(s) are on the council's website
Draft minutes are uploaded to the council website and clearly annotated as draft.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the current National Association of Local Councils (NALC) model and were most recently reviewed and adopted by council on 18 May 2026 (minute ref 67/26).

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council on 18 May 2026 (minute ref 68/26). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed

Procurement

The council's adopted Financial Regulations include processes relating to procurement and include the following:

FR 5.6. *For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the relevant committee or advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.*

FR 5.7. *For contracts estimated to be over £30,000 including VAT, the Council must comply with any requirements of the Legislation1 regarding the advertising of contract opportunities and the publication of notices about the award of contracts.*

FR 5.8. *For contracts greater than £3,000 excluding VAT the Clerk shall seek at least 3 fixed-price quotes;*

FR 5.9. *where the value is between £500 and £3,000 excluding VAT, the Clerk shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.*

FR 5.10. *For smaller purchases, the clerk shall seek to achieve value for money.*

I tested a sample of a procurement exercise completed by the council and was able to confirm that the requirements of Financial Regulations 5.6 to 5.10 have been followed in obtaining prices from suppliers.

Authorisation

The council's adopted Financial Regulations include thresholds at which authorisations to spend must be obtained as below:

FR 5.15. *Individual purchases within an agreed budget for that type of expenditure may be authorised by:*

- *the Clerk, under delegated authority, for any items below £500 excluding VAT.*
- *the Clerk, in consultation with the Chair of the Council or Chair of the Finance Committee, for any items below £2,000 excluding VAT.*
- *a duly delegated committee of the Council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT.*
- *in respect of grants, a duly authorised committee within any limits set by Council and in accordance with any policy statement agreed by the Council.*
- *the Council for all items over £5,000.*

Such authorisation must be supported by a minute (in the case of Council or committee decisions) or other auditable evidence trail.

FR 5.18. *In cases of serious risk to the delivery of Council services or to public safety on Council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the Council as soon as practicable thereafter.*

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate.

I tested a sample of invoices and was able to confirm that amounts have been properly authorised in accordance with the adopted Financial Regulations.

Payment

The council's Financial Regulations include a section covering the making of payments via online banking and state:

FR 7.4. *In the absence of the Service Administrator the Clerk or Assistant Clerk shall set up any payments due before the return of the Service Administrator.*

FR 7.5. *Two Councillors who are authorised signatories shall check the invoice details before approving each payment by e-mail.*

FR 7.6. *Evidence shall be retained showing which members approved the payment via e mail and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes.*

FR 7.7. *A full list of all payments made in a month shall be provided to the next Council meeting and appended to the minutes.*

FR 7.8. *With the approval of the Finance Committee in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the Finance Committee at least every two years.*

Sample testing confirmed that procurement, authorisation and payment controls were operating effectively. Appropriate segregation of duties is in place, with online payments being established, authorised and released by different individuals in accordance with the council's adopted Financial Regulations. Payment lists are reported to members and an electronic audit trail is maintained. No issues were identified from the sample tested.

The council should consider reviewing the wording of its Financial Regulations relating to the retention of payment evidence, to ensure they reflect the council's current electronic banking processes and record-keeping arrangements.

Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.60 per elector
The council confirmed its eligibility and adopted the GPC and the section 137 threshold does not apply.

Confirm that checks of the accounts are made by a councillor
The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

CONCLUSION
I am satisfied this internal control objective has been met.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement
This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings
The council's adopted Financial Regulations include a section covering Risk Management and state:

FR 2.1. *The Council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.*

FR 2.2. *The Clerk shall prepare, for approval by the Council, a risk management policy covering all activities of the Council. This policy and consequential risk management arrangements shall be reviewed by the Council at least annually.*

FR 2.3. *When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the Council.*

FR 2.4. *At least once a year, the Council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.*

The council maintains a range of risk assessments covering different aspects of its operations. These are subject to periodic review and are supported by a Risk Management Policy and Statement of Internal Controls. I note that risk assessments utilise a variety of formats appropriate to the nature of the activity being assessed, including visual indicators to assist members in understanding and evaluating risk.
The Financial Risk Assessment was last reviewed and approved by council on 16 February 2026 (minute ref 15/26).

As a matter of good practice, the council may wish to consider adopting a common risk assessment template across its various risk assessments to promote consistency of presentation and review.

The council has responsibility for playgrounds which are inspected regularly. All reviews are undertaken by trained individuals and appropriate records of the inspections and any reported actions required are maintained.

In accordance with FR 2.4, I was able to confirm that the council carries out a review of the effectiveness of its internal controls. This includes receipt and review of internal and external audit reports, and details the additional internal control measures the council has put in place.

I confirmed that the council has a valid insurance policy in place with Zurich which covers the year under review. Insurance cover for land, buildings and key assets of the council is consistent with the council's asset register.

The insurance policy includes Public Liability cover of £10 million, Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £500,000. It was noted that the council's combined cash and investment balances can exceed this level. Consequently, there is a risk that the level of Fidelity Guarantee cover may not fully reflect the maximum funds held by the council at all times during the year.

The council should consider reviewing the adequacy of its Fidelity Guarantee cover to ensure it remains appropriate in relation to the maximum cash and investment balances held during the year.

CONCLUSION

I am satisfied this internal control objective has been met.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

Budget

Regular detailed budget reports are produced from the accounting software. The budget report dated 2 November 2026 shows income reported as 108% of budget and expenditure at 69%. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

There is evidence within the minutes of meetings that councillors regularly receive these budget reports for review, providing them with sufficient financial information to make informed decisions.

Precept

The council set a precept of £280,000 for 2026/27. With a tax base of 2694.94, this equates to a band D equivalent of £103.90 (compared to the average in England of £99.79). I was able to confirm receipt of the first half of the precept to the council's bank account on XX.

I was able to confirm receipt of the full precept.

The Clerk confirmed that the 2027/28 budget setting process is scheduled to commence in November 2026, with the final budget and precept due to be agreed by the council meeting scheduled for December 2026.

Reserves

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36 In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37 Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

At the date of the interim audit, the council held circa £611,763 in reserves, split between categories as below:

- CIL EMR £68,067
- Other EMR £255,865
- General Reserves £287,831

I checked the purpose of the earmarked reserves and am satisfied they are all for legitimate future planned projects of the council.

At the date of audit, the council's general reserves were equivalent to approximately 12 months' net revenue expenditure, which is above the range typically referenced within the Practitioner's Guide.

The council should continue to review reserve levels as part of the annual budget and precept-setting process and satisfy itself that the level of general reserves held remains appropriate, having regard to its reserves policy, financial risks and future spending plans.

CONCLUSION

I am satisfied this internal control objective has been met.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council receives income from a range of sources including bank interest, CCLA dividends and charity management fees.

FR 13.2 states *"The Council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk and consideration by the Finance Committee. The RFO shall be responsible for the collection of all amounts due to the Council."*

The Clerk/RFO advised that the council does not operate significant fee-generating services in its own right. Income received during the period primarily comprised bank interest, CCLA distributions and a management fee received from the charity for which the council acts as sole trustee.

From a review of the accounting records, income appeared to be recorded with sufficient narrative detail to identify its source and allocated to the appropriate nominal code. I reviewed a sample of income transactions and was able to verify the amounts recorded to supporting documentation.

Whilst allotments and associated charges are administered through the charity, I confirmed that supporting records are maintained, including an allotment register and signed tenancy agreements.

I also reviewed the council's debtor position and confirmed that there were no outstanding debtors at the date of audit. No concerns were identified regarding the recording or collection of income.

CONCLUSION

I am satisfied this internal control objective has been met.

F. CASH

Internal audit requirement

Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for.

CONCLUSION

The council has no petty cash and the testing for this internal control objective is not applicable.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

The council has eight employees on the payroll. All staff members have a signed contract of employment, based on the NALC template, and the council is a member of the Local Government Pension Scheme (LGPS). Performance reviews for employees are undertaken annually by the Clerk. However, the Clerk does not currently receive a formal annual performance review from the council.

The council should consider introducing an annual performance review for the Clerk, to be undertaken by an appropriately appointed panel of councillors.

Payroll is processed using Sage, which completes the PAYE calculations and provides payroll information each month. I reviewed the payroll summary and a sample of payslips for two different pay periods. The payroll deductions appeared correct, and I was able to confirm the net salary payments.

I reviewed payroll records and was able to confirm that amounts recorded within the payroll system agreed to the accounting records. I also reviewed the cashbook and confirmed that payments were being made to HMRC. The Clerk confirmed that PAYE obligations are up to date and that the council is not claiming National Insurance Employment Allowance. However, as access to the HMRC Government Gateway was not available at the time of audit, I was unable to independently verify the status of submissions and liabilities.

The council should ensure that appropriate access to the HMRC Government Gateway is maintained and periodically reviewed to enable payroll-related submissions and liabilities to be independently verified when required.

There are no councillor allowances, although the Clerk is aware that if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

CONCLUSION

I am satisfied this internal control objective has been met.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The SAPPP Practitioner's guide provides updated guidance on assets and asset registers as below:

5.58 *The asset register should contain in its most simple form the date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments; however, it is desirable for the register to contain other such supplementary information to enable the user to better understand the*

nature and scope of the use of the fixed asset. It is therefore recommended to show insurance value, replacement value, custodian, date last physically vouched.

5.59 Each authority may choose an appropriate minimum value for deciding between fixed assets and general consumables. The limit chosen will relate to expected useful life, whether the item would be included on an insurance claim and whether it is included in the risk assessment of the authority in any way. This minimum level is to be minuted and reviewed at least annually. The rationale and methodology should be recorded in the minutes.

5.60 One item or group of similar items shall be regarded for inclusion in the fixed asset register.

5.61 Assets should be first recorded in the asset register at their actual purchase cost.

5.62 Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.

5.63 Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.

5.64 Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one pound (£1) value as a proxy for the zero cost.

5.65 Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets.' Authorities should record community assets in the asset register in the same way as gifted assets.

5.66 The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.

5.67 For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.

5.68 Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.

5.69 The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.

The council maintains a fixed asset register in Excel, which includes details of asset location, acquisition date, insurance value and asset value. Whilst the register contains appropriate asset information, it is typically updated annually and had not yet been updated to reflect assets acquired during the current financial year. As a result, the register did not provide a complete record of assets held at the date of audit, and I was unable to verify additions made during the year against the asset register as part of my testing.

The council should consider updating the asset register on a more timely basis to ensure that assets acquired during the year are recorded and the register remains complete and up to date.

The SAPPP Practitioner's guide provides updated guidance on investments, and includes the following:

2.23 Short-term investments, which mainly include deposit and savings accounts typically provided by banks, are those that display the following characteristics:
a. are denominated in pounds Sterling;
b. be realisable at full value on demand or have a maturity end date of ***not more than 12 months****;*
c. the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and
d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.

2.26 A long-term investment arises where the authority invests money in anything other than a short-term investment.

5.30. In deciding whether it is appropriate to make long-term investments, the authority should follow the Ministry Guidance on local government investments.

5.189 Long-term investments should be recorded in the asset and investments register at original cost at acquisition (the purchase price) which for accounting purposes will remain unchanged until disposal. It is recognised that the market value of long-term investments may change over time; therefore, at each year end, the RFO should make a note in the asset register of the notional market value of each investment as at 31 March to inform readers.

The council has bank balances exceeding £100,000. The council has an Investment Strategy in place which is published on its website. However, the strategy was originally approved in 2019 and I was unable to identify evidence that it has been formally reviewed by members since that date.

The council should consider reviewing the Investment Strategy and formally recording that review in the minutes to demonstrate that the strategy remains appropriate for the level of funds invested.

The council has no long-term investments.

The council has borrowing through the Public Works Loan Board (PWLB) and confirmation of the figures for in year payments (box 5) and year-end balance (box 10) will be completed at the final internal audit against the PWLB statement and remittance advices.

CONCLUSION
I am satisfied this internal control objective has been met.

I. BANK AND CASH

Internal audit requirement
Periodic bank account reconciliations were properly carried out during the year.

Audit findings

Financial Regulation 2.6 states *"At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Finance Committee."*

Bank reconciliations are completed monthly. I reviewed the bank reconciliation for 30 September 2026 and was able to confirm the balances to the bank statements and found no errors.

Whilst independent review of bank reconciliations is taking place, testing identified that reviews are undertaken on an ad hoc basis rather than at least quarterly. In addition, whilst the bank reconciliations are signed and dated, the underlying bank statements are not signed as evidence of review, and the review activity is not routinely reported to or noted by the Finance Committee.

The council should ensure that bank reconciliations are independently reviewed and evidenced in accordance with the requirements of Financial Regulation 2.6.

As the council's annual budget is below the €500,000 (£430,950 as of 3 July comparative date) threshold, it is protected by the Financial Services Compensation Scheme (FSCS).

The council holds accounts with Lloyds Bank and CCLA. At the date of the internal audit, balances held with Lloyds Bank were within the £120,000 protection limit offered by the FSCS. Funds held with CCLA are not covered by FSCS protection and members should continue to satisfy themselves that the council's investment arrangements remain appropriate.

CONCLUSION

I am not satisfied this internal control object has been met. Please see the comments above and our recommended course of action in the table at the end of this report.

J. YEAR END ACCOUNTS

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

CONCLUSION

To be tested at the final internal audit.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

If the authority certified itself exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.

CONCLUSION

The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation

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CONCLUSION

To be tested at the final internal audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2025/26 Actual
Date AGAR signed by council	15 June 2026
Date inspection notice issued	17 June 2026
Inspection period begins	18 June 2026
Inspection period ends	29 July 2026
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for the previous year, and assertion 4 on the Annual Governance Statement should therefore be signed yes by the council.

I was also able to confirm that the dates for the period of public rights are recorded in the minutes of the meeting where the AGAR was signed.

CONCLUSION
I am satisfied this internal control objective has been met.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority complied with the publication requirements for the prior year AGAR.

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.

Audit findings
The Notice of Public Rights was published; however, Section 1 (Annual Governance Statement) and Section 2 (Accounting Statements) were not published on the council's website by 1 July 2026. As a result, the council did not fully meet the publication requirements associated with this control objective.

The council should review its arrangements for publishing AGAR documentation to ensure that all required documents are published on the website within the prescribed timescales.

The External Auditor's Report for 2025/26 was not qualified, has been published on the council website along with the Notice of Conclusion of Audit by the 30 September 2026 and was reported to the council meeting held on 21 September 2026 (minute ref 121/26).

CONCLUSION
I am not satisfied this internal control object has been met. Please see the comments above and our recommended course of action in the table at the end of this report.

O. DIGITAL AND DATA COMPLIANCE

Internal audit requirement

The authority complied with laws, regulations and proper practices relating to digital and data compliance.

Audit findings

Website

I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. The Website Accessibility Statement correctly references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.2 AA and was last updated in March 2026.

The council has an IT Policy in place which was last reviewed and approved by the council at the meeting held on 21 July 2025 (minute ref 110/25).

Email management and GDPR

It was noted the council has a generic email address on a domain owned by the council and has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

Data Protection

The SAPPP Practitioner's Guide contains the following regarding data protection:

5.124 To ensure compliance with data protection regulations, smaller authorities should:

- *Conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully.*
- *Implement a Data Protection policy on data handling, storage and sharing.*
- *Provide regular training to ensure all staff and members are trained on data protection principles and practices.*
- *Secure data using appropriate technical and organisational measures to protect personal data from breaches.*

The council has not completed a recent data audit, and this must be done before the 31 March 2027 and published on the council website.

The council has adopted a Data Protection and GDPR Policy dated October 2022 which is published on the council's website. A separate GDPR Privacy Notice was approved by council on 15 May 2023 (Minute 76/23) and is also published on the website.

Consideration should be given to reviewing the Data Protection and GDPR Policy to ensure they remain current and reflect the council's latest data protection arrangements.

There is evidence of regular training of officers and councillors on data protection principles.

CONCLUSION

I am not satisfied this internal control object has been met. Please see the comments above and our recommended course of action in the table at the end of this report.

P. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council is the trustee of Liss Recreation Ground (charity number 301871), Village Hall (charity number 301872), Parish Allotments (charity number 237190) and Newman Collard Playing Fields Trust (charity number 30187). I reviewed the information available on the Charity Commission website and was able to confirm that all reporting is up to date and that the council is correctly listed as the sole trustee.

I was able to confirm that trustee meetings and accounts are recorded separately from those of the council, and the most recent meeting of the trustees took place on 12 October 2026.

The charity's filing requirements appear to be up to date based on the information available on the Charity Commission website. The independent examination was not reviewed as part of this audit.

CONCLUSION

I am satisfied this internal control objective has been met.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below. Where any are marked 'no', guidance is provided as to the corrective action required by the council before the year-end internal audit to achieve a positive response.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses 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 the 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 cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	To be tested at final internal audit		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	**The authority complied with the publication requirements for prior year AGAR.**		✓	
O	**The authority has complied with laws, regulations and proper practices relating to digital and data compliance.**		✓	
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

Should you have any queries please contact me directly on peter@mulberrylas.co.uk

Yours sincerely

Peter Holden

Peter Holden
On behalf of Mulberry Local Authority Services Ltd

Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
	I remind the council that in accordance with 4.11 of the Practitioner's Guide *'the independence of the appointed person or firm should be reviewed every year with regard to; personal independence, financial independence, and professional independence.'*	

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS	The council should consider reviewing the wording of its Financial Regulations relating to the retention of payment evidence, to ensure they reflect the council's current electronic banking processes and record-keeping arrangements.	
C. RISK MANAGEMENT AND INSURANCE	As a matter of good practice, the council may wish to consider adopting a common risk assessment template across its various risk assessments to promote consistency of presentation and review. The council should consider reviewing the adequacy of its Fidelity Guarantee cover to ensure it remains appropriate in relation to the maximum cash and investment balances held during the year.	
D. BUDGET, PRECEPT AND RESERVES	The council should continue to review reserve levels as part of the annual budget and precept-setting process and satisfy itself that the level of general reserves held remains appropriate, having regard to its reserves policy, financial risks and future spending plans.	
G. PAYROLL	The council should consider introducing an annual performance review for the Clerk, to be undertaken by an appropriately appointed panel of councillors. The council should ensure that appropriate access to the HMRC Government Gateway is maintained and periodically reviewed to enable payroll-related submissions and liabilities to be independently verified when required.	
H. ASSETS AND INVESTMENTS	The council should consider updating the asset register on a more timely basis to ensure that assets acquired during the year are recorded and the register remains complete and up to date. The council should consider reviewing the Investment Strategy and formally recording that review in the minutes to demonstrate	

	that the strategy remains appropriate for the level of funds invested.	
I. BANK AND CASH	The council should ensure that bank reconciliations are independently reviewed and evidenced in accordance with the requirements of Financial Regulation 2.6.	
N: PUBLICATION REQUIREMENTS	The council should review its arrangements for publishing AGAR documentation to ensure that all required documents are published on the website within the prescribed timescales.	
O. DIGITAL AND DATA COMPLIANCE	The council has not completed a recent data audit, and this must be done before the 31 March 2027 and published on the council website. Consideration should be given to reviewing the Data Protection and GDPR Policy to ensure they remain current and reflect the council's latest data protection arrangements.	

LPC Action Plan 26/27

Budgetary provision and public consultation: This document sets out the various actions contained within the LPC Action Plan 2026/27 and sets out corresponding budgetary provision and details of public consultation which helped to inform the actions.

Managing risk: The majority of projects included on the Action Plan for 26/27 have budget provision in place and do not require external funding. Those projects which do require external funding are flagged as such. External sources of investment, including SDNPA CIL will be sought to reduce the financial burden to LPC where possible. Risk to public money is managed by adhering to LPC Financial Regulations.

Delivery timeframe: Committees/ Project Leads will set their own timeframes for milestones in project delivery. All actions to be completed within the financial year 2026/27, unless stated/ongoing. A mid-year review will be carried out in November 2026.

LPC ACTION PLAN 26/27	BUDGET/FUNDING	CONSULTATION	UPDATE
Ongoing actions			
Maintain, improve and promote the use of recreation grounds, open spaces, the Village Hall and Liss Pavilion.	Adequate budget provision for staffing and delivery. Specific budget provision for buildings maintenance, play equipment repairs and inspection, grounds costs etc. Sums ringfenced in reserves for future buildings and grounds projects.	Recreation Strategy - April 2022 - Liss Parish Council	Drainage and pitch improvements carried out at Newman Collard Park using monies from SDNPA CIL. Grounds Management Association consultant appointed to look at drainage improvement works at Liss Forest. Play equipment repairs have included new seat on Newman Collard zipwire, replacement beams on 5 sided swing and spider net remedial works, repairs to log weave and bridge at Riverside Walk.
Maximise income through increased rental from hirers, InPost and food vans.			Additional Inpost locker provision being

			investigated at West Liss Pavilion/Newman Collard car park or extension at West Liss. £620 made from food vans at West Liss from April – Nov.
Comment on all planning applications which fall within or impact on the Parish.	Adequate budget provision for staffing and delivery.		Ongoing
Represent the views and promote the interests of the parish of Liss, particularly in relation to East Hampshire District Council, the South Downs National Park Authority, Hampshire County Council and local government re-organisation.	Adequate budget provision for staffing and delivery.		LPC chair attendance at East Hampshire Association of Parish & Town Councils (EHAPTC) which represents the 31 parish councils and 3 town councils within the East Hampshire District Implementation of new unitary structure in Hampshire has been paused.
Engage with the community (parishioners, local businesses, community groups and organisations in Liss) and maintain an up-to-date website and social media presence in the village, in line with the Community Engagement Policy.	Adequate budget provision for staffing and delivery.		LPC articles every month in Parish magazine. News and Events page updated on LPC website. LPC Facebook/Instagram posts.
Listen, investigate and respond to issues identified by the parish of Liss and, if appropriate, signpost to the correct person/ organisation for resolution/ further progression.	Adequate budget provision for staffing and delivery.		Correspondence dealt with within 3 working days

Work with and support local groups to improve local facilities, the environment and the social and economic wellbeing of the community.	Adequate budget provision for staffing and delivery. LPC in-year grants pot to support local groups.		Grants given to East Hampshire Citizens Advice Bureau, Home Start Butser, Liss Area Historical Society, 1st Liss Scouts, Rake Village Hall, LUPIN, St. Mary's Church, Liss Band, The Crossover and Royal British Legion. Grant funding opportunities passed on the local groups/organisations.
Deliver speedy and transparent decisions through full meetings of the Council, supported by appropriate committees and working groups.	Adequate budget provision for staffing and supporting decision making by Council.		Ongoing
Maintain good financial practices, ensuring transparency and value for money.	Adequate budget provision for staffing and delivery.		Ongoing
Identify and secure sources of funding to advance LPC priorities.	Adequate budget provision for staffing and delivery.		Project Officer actively seeks funds to support LPC aims.
Promote training, induction and ongoing support for staff and councillors.	Adequate budget provision for staffing and delivery. Training budget in place.		Appropriate training opportunities promoted and recorded.
Maintain good governance, including adhering to relevant Silver (previously Quality) benchmarks and striving towards Gold Status of the Local Council Award Scheme.	Adequate budget provision for staffing and delivery.		Ongoing good governance (Silver benchmarks) – will look at Gold criteria in relation to action planning and budget setting for 2027/28.
Fulfil responsibilities as Sole Trustee to three Charities: (West) Liss Recreation Ground (Charity number 301871), Village Hall; (Charity number 301872) and Parish Allotments (Charity number 237190).	Adequate budget provision for staffing and delivery as sole trustee to the three charities.		Ongoing via Charities Committee – in addition to sole trustee responsibilities for Newman Collard Playing Fields Trust.

Compile, review and update LPC policies as and when necessary, in line with legislative requirements.	Adequate budget provision for staffing and delivery.		The following new policies have been drafted: Memorials in Public Spaces, IT Policy, Keeping Hens on Allotments and Appointment of Freemen/Freewomen. The following policies have been updated: Standing Orders, Financial Regulations and Financial Risk Assessment and Internal Control Statement (required annually).
Decide priorities for the use of CIL funds allocated directly to LPC, drawing on previous and future community engagement and accessing other sources of investment, including SDNPA CIL.	Twice yearly LPC CIL payments received directly from SDNPA.		SDNPA CIL application for railway platform unsuccessful. LPC CIL funds allocated for the following: Newman Collard Pavilion Improvements and Liss Forest Recreation Ground Drainage Works.

Key projects			
Highways Priorities Explore options for highways improvements with Hampshire County Council, in particular on Andlers Ash Road and Forest Road.	Adequate budget provision for staffing and supporting project delivery. Make use of the Community Funded Initiatives Scheme (*HCC) and other external funds for delivery as the detail of schemes are developed.		Drawings and estimate received from HCC Highways for Forest Road, and being investigated for Andlers Ash Road.
Facilities priorities <u>Recreation</u> Install a table tennis table at Newman Collard Park and Liss Forest Recreation Ground.	Funds allocated to deliver table tennis at Newman Collard and Liss Forest.	Liss Forest residents' questionnaire <u>Liss Forest Rec Vision January 2026.pdf</u> <u>Newman Collard Playing Fields vision January 2026.pdf</u> <u>Recreation Strategy - April 2022 - Liss Parish Council</u>	Table tennis tables at Newman Collard Park and Liss Forest Recreation Ground installed in June.
<u>Environmental</u> Contribute to nature recovery through green space projects to enhance biodiversity and protect the environment, including: - the installation of 27 bird and 15 bat boxes across LPC managed sites. - clearance works to the woodland to the rear of Liss Forest Recreation Ground. - working with EHDC, other partners and the Riverside Walk volunteer group to assist with	EHDC Councillor grant funding received for 'wildlife' hotels. Funds allocated in budget and reserves ringfenced for grounds projects as well as more specific projects such as green space and allotment improvement works. Use of local volunteers.	Liss Forest residents' questionnaire	Bird and bat boxes constructed by Men's Shed installed at various green sites around the village. Carex removal at the bottom of Liss Forest Recreation Ground scheduled to take place in Jan 2027.

the general management of the Riverside Walk.			Free trees sourced for Newman Collard Park and Riverside Walk. River Rother Partnership Action Day took place in June. Riverside Walk Volunteers have been undertaking clearance of brambles and have installed two new benches. Pond works at Newman Collard Park.
Charities priorities <u>Governance</u> Agree supplementary governing documents for (West) Liss Recreation Ground, Village Hall and Parish Allotments with the Charity Commission.	Adequate budget provision for staffing and supporting project delivery.		Supplementary governing documents sent to Charity Commission to be agreed.
Administration and running of the Newman Collard Playing Fields Trust prior to formal transfer of the management responsibility.	Adequate budget provision for staffing and supporting project delivery.	Newman Collard Playing Fields Trust AGM May 2026	A motion was passed at the NCFPT AGM to appoint Liss Parish Council as corporate trustee to administer the charity making LPC responsible for managing the site in its entirety, including the Newman Collard Pavilion.
<u>Buildings</u> Complete all 'urgent' works to the Village Hall and Pavilion in line with the Building Condition Surveys carried out in September 2025. Start work on 'necessary' areas.	Use of funds from buildings maintenance budget/council reserves.		All immediate and urgent works have been completed. 'Necessary' works being looked into. Works have included new windows and ventilation works to the rear of the hall.

Carry out the re-decoration of interior of the Pavilion	Funds allocated from Council budget.		Not yet commenced due to focus on improvements required at Newman Collard Pavilion
Consider further actions to work towards achieving Net Zero in the Village Hall and Pavilion, improving the quality and performance of the buildings by making them more energy efficient and environmentally friendly, e.g. through glazing improvements at Liss Village Hall.	LPC CIL funds ringfenced for environmental improvement projects. Focus Green grant awarded for energy efficiency survey. HCC Parish & Town Council Investment Fund awarded for energy efficiency measures.		New glazing installed at Village Hall (August). Energy efficiency survey by Alton Energy and carried out at Newman Collard Pavilion (in addition to EPC) to determine energy efficiency measures.
<u>Allotments</u> Continue the improvement programme to enhance the allotment sites by re-marking plots at Kelseys and Lower Green.	Use of funds from allotment improvement earmarked reserves budget.	Allotment working paper March 2025 189974-meeting_papers.pdf	Allotment number stakes have been produced by Liss Men's Shed – awaiting installation.
<u>Environmental</u> Contribute to nature recovery through green space projects to enhance biodiversity and protect the environment, including: - the move towards rewilding Fernhills East allotment site and returning Princes Bridge allotment site to wetland.	LPC CIL funds ringfenced for environmental improvement projects.	Allotment working paper March 2025 189974-meeting_papers.pdf	Free trees applied for. Meeting with Tree Officer regarding woodland management at Newman Collard. No longer letting allotment plots at Fernhills East and Princes Bridge.
Village Centre enhancement Engage with partners (e.g. Hampshire County Council, East Hampshire District Council, South Downs National Park Authority and Network Rail) and residents regarding the enhancement of the village centre.	Adequate budget provision for staffing and supporting project delivery. LPC CIL funds ringfenced for village centre improvement project to provide match funding for grant applications. Some S106 funds awarded. Additional and significant external funding will be required for delivery.	Liss Village Centre Master Plan - Liss Parish Council	• Preliminary drawings have been produced based on input received from the HCC Landscape Team. • A report and presentation have been prepared to support future bidding activities. • A cost estimate and road safety audit have been commissioned.

			• Awaiting public consultation event to feedback to community ('you said we did), and for community to give feedback on design choice for street furniture and planting, etc.
Pursue funding for the railway platform extension.	Significant external funding will be required for delivery.	Liss Village Centre Master Plan - Liss Parish Council	Application to SDNPA for CIL monies for railway platform extension was unsuccessful.

LPC CIL RECEIVED

YEAR	AMOUNT	TOTAL TO DATE
18-19	6,281.18	6,281.18
19-20	5,033.48	11,314.66
20-21	162,171.53	173,486.19
21-22	193,604.68	367,090.87
22-23	50,914.98	418,005.85
23-24	10,744.42	428,750.27
24-25	0.00	428,750.27
25-26(1)	4,387.28	433,137.55
25-26(2)	39,037.78	472,175.33
26-27(1)	28,770.53	500,945.86
26-27(2)	9,546.74	**510,492.60**

TOTAL RECEIVED:	**£510,492.60**
TOTAL ALLOCATED:	**£442,425.71**
TOTAL REMAINING:	**£68,066.89**

EXPENDITURE	AMOUNT ALLOCATED	AMOUNT SPENT	DATE SPENT	AMOUNT REMAINING	RESOLUTION	STATUS
New Liss Pavilion - Construction Costs (Groundworks - Contractor progress Payment 2)	4135.72	4135.72	Sep-18	0.00	99/18	Approved and spent.
New Liss Pavilion - Internal Fit Out Costs (Chairs)	987.98	987.98	Apr-19	0.00	164/18	Approved and spent.
New Liss Pavilion - Internal Fit Out Costs (Chairs)	1157.49	1157.49	Apr-19	0.00	74/19	Approved and spent.
Path to new Petanque Terrain, Liss Forest Recreation Ground	2970	2970	Apr-21	0.00	09/PR21	Approved and spent.
Install of free equipment, Mill Road Community Garden	1595	1595	Oct-21	0.00	09/PR21	Approved and spent.
Install of watering system in village centre for hanging baskets	445	445	Jun-21	0.00	39/21	Approved and spent.
Village Hall Building Maintenance (Repainting and repair external windows)	5033.48	5033.48	Jun-21	0.00	77/20	Approved and spent.
Mill Road Community Garden	5000	5000	Oct-21	0.00	61/21	Approved and spent.
New public noticeboard, village centre	610	610	Jul-21	0.00	82/21	Approved and spent.
Two sets of moveable goal posts, WL & NC	3775.77	3775.77	Jan-22	0.00	137/21	Approved and spent.
West Liss Play Area	15000	15000	Jul-22	0.00	157/22	Approved and spent.
Sports Wall at Newman Collard	5584.98	5584.98	Jun-22	0.00	157/22	Approved and spent.
Fees associated with floodlight installation, Newman Collard	1151	1151	Mar-23	0.00	157/22	Approved and spent. Resolution approved up to £2,500 but full amount not required.
West Liss Play Area	10000	10000	Jul-22	0.00	201/22	Approved and spent.
Crossover youth project	5206	5206	Oct-23	0.00	241/22 144/23 89/24	Approved and spent. Resolution approved up to £7,500 but full amount not required.
Pump track at West Liss EMR 351	56,747.54	56747.54	Various	0.00	257/22 107/23 21/23 175/23	Approved and spent. Original allocation was £106,831.01. National Lottery award of £53,000 (and £47,613.47 & £2,470 returned to general CIL pot).
Install of free outdoor gym equipment at West Liss.	950	950.00	Dec-23	0.00	176/23	Approved and spent.
Table tennis at West Liss Recreation Ground	5550	5550.00	Jul-24	0.00	52/24	Approved and spent.
Additional outward facing bench at Mill Road Community Garden	815.56	815.56	Aug-24	0.00	89/24	Approved and spent.

New Speed Indicator Device	4,000	4000.00	Oct-24	0.00	103/24	Approved and spent.
Highways improvements					57/24 & 154/24	The £50,000 was subsequently reallocated to Village Centre Feasibility EMR.
Ecological appraisal of LPC sites	3,227	3226.90	Dec-24	0.00	55/24	Spent. Originally allocated up to £3,300. Invoice for £3,226.90 leaving £73.10 which was returned to unallocated CIL EMR 339.
Triangle Community Centre - paving works	5,040	5040.00	Feb-25	0.00	89/24	Approved and spent.
Riverside Walk Gate EMR 382	595	595.00	Sep-25	0.00	92/25	Spent. Gate complete (£595). Remainder of £2,000 sum allocated returned to unallocated CIL pot.
Riverside Walk Water Supply EMR 381	4,287	4287.17	Aug-25	0.00	92/25	Spent. Up to £4,300 allocated. £3, 287.17 spent in August 2025 for water pipe works. £1,000 paid to HR in November 2025. £12.83 returned to unallocated CIL pot.
Riverside Walk Path Improvements EMR 377	2,000	2000.00	Mar-25	0.00	155/24	March 25 & January 2026.
Pavilion Solar - EMR 385	1,150	1150.00	Feb-26	0.00	14/26	Approved and spent.
Wildlife Boxes EMR 383	500	500.00	May-26	0.00	109/25	Approved and spent.
Table Tennis - LF & NC EMR 384	10,355.14	10355.14	Jun-26	0.00	109/25	Approved and spent.
Table Tennis - LF & NC EMR 384	4,587.86	4587.86	Jun-26	0.00	50/26	Approved and spent.
Triangle LED Lights - EMR 386	3,284	3284.00	Jun-26	0.00	14/26	Approved and spent. £700 underspend of total allocated returned to unallocated pot.
Village Hall Windows - EMR 387	12,384	12384.12		0.00	14/26	Approved and spent. Up to £13,000. £615.88 underspend returned to unallocated pot.
MUGA at Newman Collard (NCPFT lead) EMR 359	5300	5300.00	4/24 & 12/25	0.00	32/24	Release of funds as follows: £3,000 for Design and Planning in April 24, £2,300 for Noise Assessment fee in February 25 and £2,750 for Planning Appeal Fee in December 2025. The last sum of £2,750 was reimbursed and returned to the pot in September 2026. Resolution 138/26 returned funds to unallocated pot as project not to be pursued.

TOTAL SPENT:		**178125.71**				
Village Centre Improvement Project - Match Funding EMR 358	50000	37571.50	Various	12428.50	227/22 & 143/23 & 154/24	£50,000 of the sum allocated for platform extension (2/6/22), £12,500 of which is allocated to fund a feasability study. £12,428.50 spent on Network Rail feasability study 03/24.
Liss Forest Recreation Ground Drainage Project EMR 362	66000	34426.66		31573.34	, 32/24, 103/24 138/26	Moveable football goals: £1,991.66 (20/3/23). Multi play unit: £25,085 (23/6/23 & 8/9/23). Drainage: £2,500 ditch digging (8/9/23) & £740 - of the £5,000 of the sum allocated for phase 1 of drainage works (55/23 a & b). £4,110 new fencing (22/5/24). £15,573.34 remaining: SDNPA CIL of £40,000 was awarded for remainder of works required in fenced play area so £10,000 of the original allocation of £50,000 was returned to the unallocated pot (Resolution 103/24). A further £26,00 allcated under resolution 138/26.
Green space projects/ Environmental improvements EMR 367	5000	1655.83		3344.17	33/23	Additional environmental aspects to the Mill Road Community Garden. Other sums have also been sought for green space projects - to return to Facilities at a later date. £2,000 committed for water supply to orchard (Res. 85/23). £1,320 spent on connection (8/6/23).
Village Centre Feasibility and Preliminary Design Work EMR 380	130,000	80364.24	Mar-26	49635.76	154/24	Plus £10,000 from budget 24/25 to provide a total of £140,000 in EMR 380. HCC invoice for £80,364.24 (18/3/26).
Newman Collard Pavilion Improvements	3,000				122/26	
Cricket Pavilion Renovation at The Glebe	5,000				138/26	
SPENT OF PARTIALLY COMPLETED PROJECTS:		**337443.94**				

TOTAL CIL SPENT **515569.65**

TOTAL ALLOCATED	**£ 442,425.71**



Re-establishing Cricket at The Glebe request for Grant Aid

Cricket has been played in Liss since **1880**, and The Glebe has been at the heart of that tradition for generations. The appointment of new trustees provides an opportunity to restore cricket to its historic home and ensure that this important part of the village's sporting heritage continues for future generations. A new club has been formed Liss Village Cricket Club, it has a full committee, a constitution, and a bank account.

Our aim is to create a thriving, inclusive and sustainable community cricket club where people of all ages can enjoy the game. We want The Glebe once again to become a welcoming place for players, volunteers, families and supporters, playing a positive role in the sporting and social life of Liss.

At the same time, we will at Liss Athletic Football Club's request be providing a nine aside football pitch and club house facilities allowing both sports to flourish.

The priority is to make the ground fit for cricket once more by restoring the cricket square/outfield and renovating the long-neglected clubhouse.

Our immediate cricketing ambition is to establish boys and girl's teams, youth teams and a thriving ladies' section, with the longer-term aim of fielding an adult Liss men's team. We also aim to provide an artificial wicket which will help facilitate disabled cricket.

Funds are available to help make these improvements, however they all come with a match funding caveat and so we are in the process of raising funds, we have created a Go Fund It page and have begun seeking donations. We also have immediate expenditure, such as EHDC rates, insurances and utilities payments, which are considerable.

We are currently in the process of becoming a CASK (Community Amateur Sports Club).

To help address these financial challenges we would ask Liss Parish Council to for a £3k to grant towards establishing this whole village community project and we would also like to apply for £5K CIL Grant specifically to contribute towards the renovation of the club house.

With thanks The Glebe Trustees & Liss Village Cricket Club Committee

NEWMAN COLLARD TENNIS CLUB

APPLICATION TO LISS PARISH COUNCIL FOR FUNDING BY WAY OF A GRANT FROM THE COUNCIL INFRASTRUCTURE LEVY ("CIL")

Introduction

Newman Collard Tennis Club ("the Club") is a well-established part of the Liss Community with facilities situated in the grounds of the Newman Collard playing fields, close to the village centre. The Club enjoys shared use of the pavilion and has three well maintained hard courts. There is ample local parking.

The Club is open to members and the general public and organises regular tournaments, open to all members, which are a mix of fun get-togethers and open competitions, such as the Club Championship. There are also informal sessions every Wednesday and Friday evenings and on Sunday mornings, throughout the year, which are open to all members of whatever standard. The Club holds regular Open Days and other events, where non-members can try out tennis for free.

The Club participates in many village activities and in 2024 organised a summer fete at which local sporting and other clubs took part, each offering the chance to try many different activities.

The Club has twice been awarded The Hampshire LTA Club of the Year in recent years, in 2025 and 2019.

Membership and public use

The Club is largely funded through membership fees, paid at varying rates based on age and family size. We also earn income from sponsorship by local businesses, coaching fees, lottery income and non-member court bookings.

The Club is growing and has a total of 273 members, of which 182 are Family members (including children), 52 Adult members, 36 Junior members and 3 Social members. In total, we have 119 members aged 25 or under. The membership has risen to its current level from around 210 members in 2024/5.

The Club enters Men's, Women's and Mixed Teams to both the Summer and Winter East Hants Leagues.

Members of the public, who are not Club members, may also book and use courts through the online booking website.

Coaching in the community

The Club provides extensive coaching to its members and the local community as a whole, on both an individual and group basis. Our coach, Natasha Harris is a Level 3 qualified coach and had been coaching for over 23 years.

During the year, the Club provided coaching for over 500 coaching sessions to individuals and through junior coaching programmes in all the main and half-term school holidays to a mixture of members and non-members. The number of participants in these programmes ranged from over 40 juniors in the winter, over 60 in the spring and over 70 in August.

The Club is an active participant in the IPlay30 Programme for Liss Infants School which offers inclusive tennis sessions, specifically designed for children with learning, sensory and physical disabilities. Natasha also runs their annual sports day.

The Club runs an after-school club and sports days at Greatham School and supports weekly sessions by Crossover.

Financial information

The Club generally operates with a small surplus of income over expenditure. In the year ended 31st August 2026, the Club made a surplus of £3,022. The Club is acutely aware that at some point in the future the existing courts will need to be resurfaced. Estimates of the costs of this vary, but would be between £15,000 and £30,000 to resurface each court, resulting in a total cost of some £45-90,000. In addition, the netting surrounding all three courts may need further maintenance and possibly full replacement in the coming years at additional significant expense.

It is not known when this is likely to be necessary for our courts, but it is the policy of the Club to retain as much income as possible to provide a ring-fenced sum to enable resurfacing to be funded. The Club would look to possible outside sources of funding, such as the Lawn Tennis Association, to assist in this when it is necessary, but can not be sure that such funding will be available at that time.

The Club has, therefore, over the years adopted a prudent approach to build up a healthy bank balance to be used largely for resurfacing costs, but also for other unforeseen events. At 31st August 2026, the deposit account balance stood at £53,783.

A copy of the latest draft income and expenditure accounts and balance sheet of the Club are attached.

Application for CIL funding

In line with other tennis Clubs in the area, we are always looking to improve the facilities of the Club, both within the pavilion and on the courts themselves, not only to enhance the member experience, but also to attract new members. In the past, we have funded these largely through our own finances, with the exception of new lighting on the two main courts in 2024, for which we obtained a grant of £10,000 from the ESC Lottery Fund. Projects we have funded from our own resources include refurbishment of the tennis room in the pavilion with new bench seating (made by the Liss Men’s Shed), tables and chairs and window blinds, new gate locks for the courts

and repair of the on-court bench (again by the Liss Men's Shed). In total, in the last year, the Club spent some £4,833 of its own funds on these projects.

We are now looking to find funding for a new 'hitting wall' to be situated on court 3 – the lower of our three courts, which is adjacent to the Liss Men's Shed. A hitting wall is a solid and smooth wall of concrete or clear panels used to help tennis players to warm up, practice hitting and improve their technique and skills, with or without a playing partner. It also is an invaluable tool in coaching sessions, allowing extensive repeat shot practice coaching detailed technique in close proximity to students.

Several other local tennis clubs, including Rake, Steep and Buriton, already have a hitting wall and we consider it essential to continue to upgrade our facilities to at least match our competition, so as to maintain and increase our membership.

The wall would replace a part of the existing netting which already surrounds the court, so does not extend the current court boundaries. We have extensively researched the alternatives available and have concluded that a clear seamless wall would provide the best facility. The Club, therefore, is seeking funding to erect a wall made of "Clearplay", a toughened and heat-soaked glass fixed to steel posts. It would consist of three panels measuring 6m wide in total. Imprinted on the Clearplay glass are markings to replicate the appearance of a tennis net (see attached brochure from the proposed supplier). A local supplier, J B Corrie & Co. Ltd. of Petersfield, has developed this product itself and owns the proprietary rights.

The new panels will be aesthetically pleasing and will not have any major impact on the look of the court, as the wall will be largely transparent. The noise level will, similarly, not be markedly different from the current level experienced when tennis is being played on the court.

The cost of installation of the hitting wall is £14,658.90 (including VAT) and the Club is applying for a grant of this amount from CIL. A copy of the quotation from the supplier is attached.

If funding is approved, erection of the wall would commence as soon as is practicable. It is expected that installation would take three days with minimal disruption to the area, other than to members due to closure of the court for this period.

The Club appreciates that this amount of funding is a significant sum, but strongly believes that this project would greatly enhance the facilities offered by the Club. It would support the Council's strategy for improving recreation provision in Liss and would benefit the community and enhance the health and wellbeing already provided by the Club generally. In particular, it would provide further benefit to the children and young adults of the village and its environs to increase their ability to participate in village life through exercise and interaction with others. The proposal is also fully supported by our coach and members.

We would be most grateful if the Liss Parish Council would consider our application favourably.

With thanks for your kind attention,

Newman Collard Tennis Club.

Contact details:

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