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Contact us

 **Please contact the office on 01673 866596**

- For general enquiries including internal audit and advice, contact either Katrina – Line 1 (or mobile 07422 963475) or Andrew – Line 3 (or mobile 07549 019842). Flexible Monday - Friday
- For general enquiries including website management service, invoices, training booking enquiries, contact Lindsey – Line 2 on Monday, Tuesday, Friday
- For general enquiries including website/portal updates, e-news items, vacancies, contact Elaine – Line 4 on Fridays

Please note that there may be times when the LALC office is not manned, particularly if staff are out training or attending meetings. If you can't get hold of us by phone, please contact us via one of the methods below.



www.lalc.co.uk/contactus



enquiries@lalc.co.uk



Raise a new Enquiry on the portal (login required)

If any Clerks want to join the Clerks' eGroup, or any councillors want to join the Councillor eGroup, contact enquiries@lalc.co.uk.

This fortnightly newsletter is provided to member councils through the clerk and chair and should be circulated to all councillors. This eNews can also be found on the [LALC website](#) under News (LALC News). Other important information which comes up in between eNews publication dates is also shared on the website under News (Our Blog).

Training courses are available to book via the portal (login required)

The Training Bulletin is issued monthly, and courses are available to book via the portal. If there is any specific training which you feel would be valuable, and we don't currently offer it, please let us know and we will investigate. The Training Bulletin can be found on the LALC website www.lalc.co.uk/training-2-1.

Clerks – when booking training for your councillors, **please ensure that their email address is correct**. If not, they will not receive the booking confirmation or any joining instructions. If you have set up your

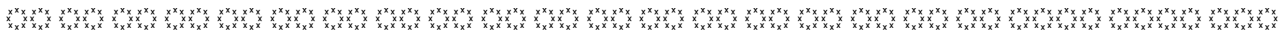
We also offer a **paid** advertising service, which ensures that your advert also appears on Lincolnshire County Council’s website, Facebook, and LinkedIn (in addition to the LALC website and eNews). The current fee for this is £80. Please complete the Vacancy Template (as above), ensuring that all requested information is completed, and then contact us at enquiries@lalc.co.uk. You will be invoiced for this service.

Please note that Lincolnshire County Council require a closing date on their advert, as well as salary information (these are mandatory fields). LCC will remove your advert once the closing date has passed, so please consider the date carefully as you will have to pay again to re-advertise if your vacancy hasn’t been filled by then.

We recommend all councils advertise their vacancy, job details, method of application and up to date contact details **on their own website** too.

Please let us know when the vacancy has been filled, so that we can remove it from our website/eNews. If your vacancy has not yet been filled and you are continuing to advertise, please let us know of any revised closing date. **If you no longer specify a closing date, please let us know so that we can update the vacancy adverts.**

The NALC Recruitment Manual (developed as part of the Civility & Respect project) is now available via the portal. Go into Knowledgebase and click on 'Recruitment Manual' in the 'Employment' menu area.

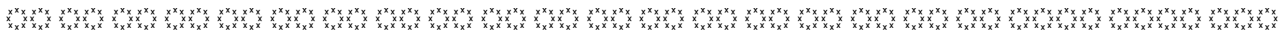


Sign up to the LCC Town and Parishes newsletter – email:

lctownandparishnews@lincolnshire.gov.uk

Latest LCC Town and Parish Council Update: <https://tinyurl.com/4nku3khc>

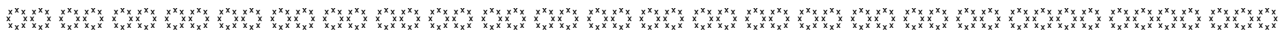
Latest LCC Highways News: <https://tinyurl.com/yhusmnz4>



Latest News

To see the latest NALC news (NALC login required): <https://www.nalc.gov.uk/news>

To see the latest SLCC news (No SLCC login required): <https://www.slcc.co.uk/news-publications/>



Now booking: Clerks Networking Day (including SLCC Lincolnshire branch AGM)

The Clerks Networking Day, including the SLCC Lincolnshire branch AGM will take place on **Thursday 20th November 2025**, at Bracebridge Heath Community Hub & Library.

Come along and network with fellow Clerks! The day incorporates the SLCC AGM, workshops and guest speakers.

Schedule for the day:

- 9:30 Registration for SLCC members
- 10:00 SLCC Lincolnshire Branch AGM
- 10:00 Registration for non SLCC members
- 10:30 Operation Bridge Briefing – by Mark Garthwaite, Emergency Planning & Business Continuity Officer, LFR
- 11:30 Break
- 11:40 Public Rights of Way – Peter Hinton, LCC
- 13:00 Festive Buffet Lunch
- 14:00 LALC Pay & Recruitment Group, including an exercise looking at the Clerk's Job Description
- 15:30 Close

Cost: £25 plus VAT per delegate. Book via the portal in the usual way.

LCC Admissions Policy Consultation 2027-28

The following schools are consulting on their 2027-28 Admission Policy:

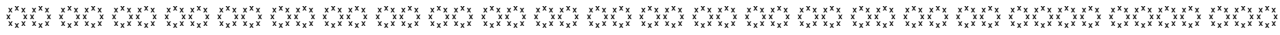
School	Consultation period	Consultation
Boston - St Mary's Catholic Primary School	03/11/25 to 14/12/25	https://www.ololcatholicmat.co.uk/governance/admissions/
Grantham - St Mary's Catholic Primary School	03/11/25 to 14/12/25	https://www.ololcatholicmat.co.uk/governance/admissions/
Lincoln - Our Lady of Lincoln Catholic Primary School, a Voluntary Academy	03/11/25 to 14/12/25	https://www.ololcatholicmat.co.uk/governance/admissions/
Lincoln - St. Hugh's Catholic Primary, a Voluntary Academy	03/11/25 to 14/12/25	https://www.ololcatholicmat.co.uk/governance/admissions/
Sleaford - Our Lady of Good Counsel Catholic Primary School	03/11/25 to 14/12/25	https://www.ololcatholicmat.co.uk/governance/admissions/
Spalding - St Norbert's Catholic Primary School	03/11/25 to 14/12/25	https://www.ololcatholicmat.co.uk/governance/admissions/
Stamford - St Augustine's Catholic Voluntary Academy	03/11/25 to 14/12/25	https://www.ololcatholicmat.co.uk/governance/admissions/
Lincoln Westgate Academy	10/11/25 to 15/12/25	https://www.westgateacademy.co.uk/page/?title=Admissions+Consultation&pid=93
South Witham Academy	03/11/25 to 05/01/26	https://south-witham.lincs.sch.uk/parents/admissions

This notification is in accordance with section 1.47 & 1.48 of the School Admissions Code 2021:
<https://www.gov.uk/government/publications/school-admissions-code--2>

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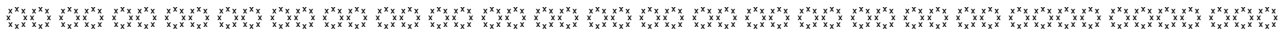
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Local Council Award congratulations!

Congratulations to Spilsby Town Council upon attainment of the Local Council Award at Bronze level.



Internal Audit 2025-26 Financial Year

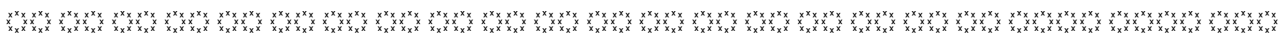
LALC recommends that Town and Parish Councils ensure their Internal Auditor is appointed now and has started the internal audit process during the Autumn so that if there are any weaknesses there is plenty of time to put things right by the end of the financial year.

The recommendations of the internal auditor received now can form an action plan to address weaknesses in governance, internal control, transparency and financial matters. Leaving it until April or later to start the audit means that things cannot be corrected because the financial year has come to an end.

Parish and Town Councils must comply with Parts 1 and 2 of the Practitioners Guide 2025-26. A copy can be downloaded from our website <https://www.lalc.co.uk/document-links> Your internal audit must comply with the requirements outlined in Section 4.

If your council is looking for an internal auditor LALC have a panel they choose from to complete your internal audit.

Further details including the fees and how to start the process are listed on our website <https://www.lalc.co.uk/internal-audit>



Share your views on policing in Lincolnshire

Police and Crime Commissioner Marc Jones is calling for residents of Lincolnshire to share their views on how Lincolnshire is policed.

The annual Crime and Policing Survey gives you the opportunity to voice your opinions on crime, policing and community safety where you live and, crucially, tell the PCC how much you are prepared to pay through your Council Tax to support policing.

Your support through Council Tax has been instrumental in helping us protect frontline officers and avoid deeper cuts whilst continuing to innovate and improve. Our 999 response times are among the best nationally, our 101 call service has improved, and we have an excellent record in crime outcomes and rape prosecutions.

Your views are essential in helping us make informed decisions about funding, priorities and the future of policing in Lincolnshire.

Access the survey here: <https://tinyurl.com/2fvfnzka>

LCC Household Waste Recycling Centre Feedback survey



The Household Waste Recycling Centre Feedback survey is now live, and LCC are keen to hear from Lincolnshire residents. These centres play a vital role in helping our communities recycle responsibly and dispose of items that can't be managed at home. Feedback from residents will help shape future improvements and ensure these community assets continue to meet local needs.

Have your say: <https://www.letstalk.lincolnshire.gov.uk/hwrc> Or scan the QR code below



Closing date: 24 December

BBC: Village's digital speed signs stolen and damaged

The theft and damage of a village's digital speed signs has been labelled a "detriment to the area".

Lincolnshire Police said it received a report of a sign stolen from along Saltergate in Saltfleetby and two others believed to be damaged just after 12:30 GMT on Wednesday.

The three signs, which cost **Saltfleetby Parish Council** more than £8,000 to buy and install in total, monitored the stretch of road, where there is a speed limit of 40mph.

LALC comment: There are anecdotal stories of speed sign batteries potentially being stolen for use in e-scooters, however Lincolnshire Road Safety Partnership have previously indicated that these batteries would be incompatible for use in e-scooters.

Read the full story: <https://www.bbc.co.uk/news/articles/cvg79n4ypmno>



Lincolnshire Show 2026

The Lincolnshire Show 2026 takes place on Wednesday and Thursday 17 Jun 2026, 08:00 – 18 Jun 2026, 19:00.

LALC had a marquee at the Show in 2025 and is considering its plans for 2026 if there is enough interest from member councils to support it.

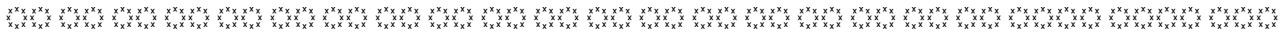
If any Parish or Town Council in Lincolnshire might be interested in having a stand within a LALC marquee we would like to hear from you.

Likely commitment is expected to be a fee of £300-£500 (amount to be confirmed) and one or two persons to be present over the two days to man their stand. Each stand will probably need a display, leaflets and

free gifts / prizes to give away. Set up must be completed on site Tuesday 16th June 2026 during the day. Exit from the site can take place after 7pm on Thursday 18th June. The fee would include entry fee for up to two persons per day to the show.

Early notice is being given in case you need to include this in your budgets and also LALC need to consider if the event is feasible early in 2026 when we finalise orders/booking.

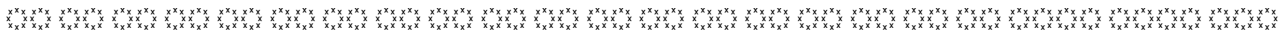
If interested, please get in touch by email: enquiries@lalc.co.uk



LCC: Central Government gives go ahead to North Hykeham Relief Road

The Secretary of State has approved the legal orders for the North Hykeham Road, giving the county council the ability to start construction when ready.

Read more: <https://tinyurl.com/yva6xpn5>



NALC urges the government to strengthen local democracy in infrastructure planning reforms

NALC called on the government to ensure that reforms to streamline the Nationally Significant Infrastructure Project (NSIP) planning process strengthen, not weaken, local democracy and community engagement.

In our response to the government's consultation on streamlining infrastructure planning, we said it would support planning changes that lead to "better quality, appropriately sited developments" and enhance the voice of local people. However, we warned that we would not back reforms that reduce community consultation or undermine democratic accountability.

Summary of the response:

- Parish and town councils must remain central to engagement on NSIP proposals, as they represent the tier of local government closest to communities most directly affected by significant infrastructure development.
- Without statutory consultation requirements, developers might engage inconsistently or superficially with parish and town councils, particularly in smaller or less well-resourced areas.
- Serious concerns raised by county associations about the "in isolation" approach to examining NSIP submissions. With multiple large-scale projects concentrated in a small geographic area, we warned of "devastating adverse impacts" on local communities and the environment.

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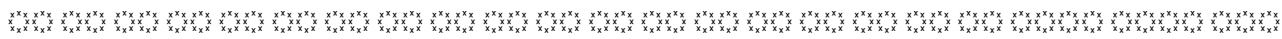
LALC will provide links but is not responsible for the content of external websites.

- Government urged to instruct the National Energy System Operator (NESO), National Grid, and Ofgem to demonstrate a coordinated, strategic approach to national energy planning that delivers the best environmental and economic outcomes for communities and the country.
- Reaffirmed support for the national transition to renewable energy, including onshore wind and solar generation and welcomed proposed changes to support green energy development. However, parish and town councils and communities must continue to play a key role in shaping and benefiting from renewable energy projects through neighbourhood plans and community-led initiatives.

Parish and town councils have a vital role in providing local leadership, stewardship of community assets, and democratic representation as major infrastructure and new settlements are developed across England.

Read the full response (NALC login required):

<https://www.nalc.gov.uk/resource/streamlining-infrastructure-planning.html>



NALC Legal Bulletin

Can a parish or town council lend money to individuals or unincorporated bodies?

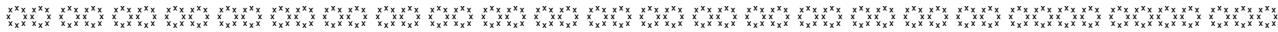
Sometimes we are asked if a parish or town council can lend money to a third party, for example, a local community group, a sports club or a group set up to protest against a principal authority decision. The answer is to proceed with caution. We have received financial advice that lending money to individuals (including individuals who are trustees or members of unincorporated clubs) is a regulated activity under the Financial Services and Markets Act 2000 and is also covered by the Consumer Credit Act 1974. Anyone lending in this way is likely to need to be registered with and regulated by the Financial Conduct Authority (although it is likely to be exempt from regulation if it is interest-free). Other considerations are the importance of having a written loan agreement, the council being satisfied with the persons or bodies requesting a loan and that they are clear who they are lending to.

Can a parish or town council purchase gifts to recognise the achievements of local people?

A council came to us to ask if they could purchase gifts for two local people to recognise them for their achievements in representing their country in sport. The council is not eligible to exercise the general power of competence. Our view was that Section 137 of the Local Government Act 1972 would not be available on the facts, as the expenditure on the purchase of the gifts would be for individuals. As Section 137 was not available to the council and it could not purchase gifts, we suggested Section 249 of the 1972 Act (honorary titles). Section 249 (5) provides that a relevant authority (defined to include a parish or town council) may admit to be honorary freemen or honorary freewomen of the place or area for which it is the authority: (a) persons of distinction, and (b) persons who have, in the opinion of the authority, rendered eminent services to that place or area. Subsection (9) says that a relevant authority may spend such reasonable sum as it thinks fit for the purpose of presenting an address or a casket containing an address

- Good quality housing is a key building block of our health. Health Equals and its members are calling for a cross-government Health Inequalities Strategy to make health equal across the UK.

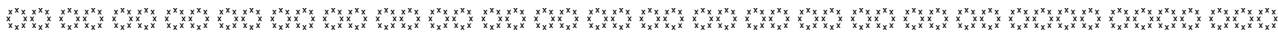
Read the full article: <https://tinyurl.com/3v946ceb>



NALC blog: Migration Support: What migration means for small communities

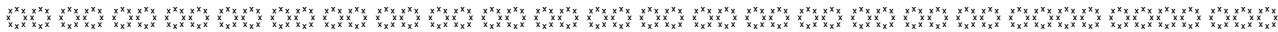
Migration Support focuses on how parish and town councils can play a vital role in supporting community cohesion in the context of migration. It encourages parish and town councils to think local and act small, offering practical ideas and training to build inclusive neighbourhoods. Migration Support also provides data tools and bespoke sessions to help parish and town councils understand and respond to the needs of their changing communities.

Read the blog (NALC login required): <https://tinyurl.com/4w8fhy5b>



NALC meeting with County Associations

At this week's meeting with county associations, we were joined by the chair of the Improvement and Development Board, James Alexander, who spoke about its survey to gather more data about parish and town councils across the country. We provided updates on resources being explored to improve finance and governance in the sector, our committees and elections, local government reorganisation and working with planning authorities



Cycle Hubs in East Lindsey

Lincolnshire County Council have announced new funding from Active Travel England to install bicycle storage hubs in four East Lindsey coastal towns: Mablethorpe, Sutton on Sea, Skegness, and Chapel St Leonard. These hubs will offer secure bike storage, shelter and information—making cycling easier for residents and visitors of all ages and abilities.

They will be working closely with partners, including those developing the King Charles III England Coastal Path, to ensure the hubs are accessible and meet community needs. Your local knowledge will be invaluable to them as they are particularly keen to hear from people with disabilities and those with specialised bicycles who may wish to use the Hubs.

Suggestions requested for:

- The best locations for these cycle hubs
- Design features you think are most important

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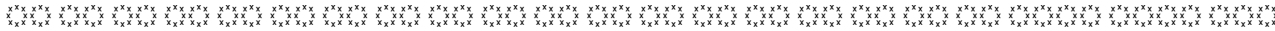
LALC will provide links but is not responsible for the content of external websites.

They are also holding a series of stakeholder meetings where you can find out more about the project, consider site options and view various designs:

12 November	Sutton on Sea, Meridale Youth and Community Centre	13:00-16:00
14 November	Mablethorpe, Station Leisure and Learning Centre	13:00-16:00
20 November	Skegness, Tower Gardens Pavilion	10:00-13:00
21 November	Chapel St Leonards, North Sea Observatory	14:00-17:00

You can also share your views via our online survey (3rd Nov- 12th December):

<https://www.letstalk.lincolnshire.gov.uk/cycle-hubs-feedback>



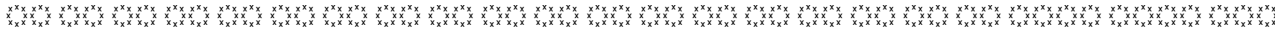
SLCC: Census 2031 Topic Consultation

The Office for National Statistics (ONS) would like to hear your views on how you use census data and your requirements for topic data from Census 2031. There are 13 census topic groups, for which they will ask about:

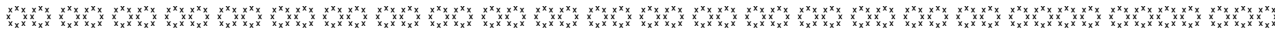
- the purposes you use census data for
- your requirements for Census 2031 data
- how you use census data at small geographies, to understand small populations, to make comparisons over time and across geographies
- how you compare census data with other census variables (multivariate analysis)

Access the consultation here: <https://tinyurl.com/yvhp7k5m>

This consultation closes at 11:59pm on **4 February 2026**.



Latest Clear Councils Newsletter: <https://tinyurl.com/4ct833tm>



The role of the Smaller Authorities Proper Practices Panel (SAPPP) in setting Proper Practices for Smaller Authorities

The Smaller Authorities Proper Practices Panel (SAPPP) stands at the heart of good governance and sound financial management across England's smaller authorities. It is the body that defines what best practice really means, setting the standards that guide thousands of parish and town councils in ensuring transparency, accountability, and integrity in the use of public funds.

Proper practices, which apply to all smaller authorities with an annual income or expenditure of up to £6.5 million for three consecutive years (rising to £15 million from 1 April 2025), are enshrined in the Accounts

and Audit Regulations 2015. Compliance isn't optional, it's a legal requirement. These practices shape how parish and town councils manage their finances, maintain internal controls, and uphold the highest standards of governance.

Now, in a significant step forward for the sector, SAPPP, supported by the Smaller Authorities' Audit Appointments (SAAA) and the Ministry of Housing, Communities and Local Government, has launched a comprehensive review of proper practices and the Practitioners' Guide. A sector-wide consultation will open in the coming weeks, offering parish and town councils and practitioners a crucial opportunity to shape the next generation of governance standards.

But what gives SAPPP its authority to set these standards, and how does it influence the framework that underpins local accountability? A new expert briefing, commissioned by SAAA and authored by legal specialists, provides clear answers, tracing the legal foundations of SAPPP's authority and explaining why its work remains vital to the strength and credibility of local democracy.

Briefing

Proper Practices are the standards of governance and accounting that Smaller Authorities must meet if their income or expenditure (whichever is highest) does not exceed a specified limit for three consecutive years. This limit was raised from £6.5 million to £15 million for financial years starting after 1 April 2025. The Smaller Authorities' Proper Practices Panel (SAPPP) is responsible for issuing these standards.

SAPPP includes representatives from the Association of Drainage Authorities (ADA), the National Association of Local Councils (NALC) and the Society of Local Council Clerks (SLCC), along with stakeholder partners. It has produced the Practitioners' Guide (Governance and Accountability for Smaller Authorities in England) since 2014. The publication is reissued annually with updated guidance.

The Practitioners' Guide is specified in Regulation 31 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, to set out and describe proper accounting practices for Smaller Authorities. Section 2 of the Guide sets out Proper Practices for the preparation of the statement of accounts, which are relevant to the requirements in Regulation 11 of the Accounts and Audit Regulations 2015.

Section 1 of the Practitioners' Guide sets out Proper Practices for the preparation of the annual governance statement referred to in Regulation 6 of the Accounts and Audit Regulations 2015. This section addresses each assertion of the annual governance statement of the AGAR.

There is no statutory definition of the annual governance statement, required by Regulation 6(1)(b), other than a requirement that it must be prepared in accordance with Proper Practices. Therefore, SAPPP has a statutory discretion to decide what the annual governance statement includes and to provide the wording for each assertion. This discretion is limited only by conventional principles of public law; It must not conflict with a legal obligation the authority already has and must not include matters which are not relevant to an annual governance statement.

Within these boundaries, SAPPP has been granted specific authority, by the specification of the Practitioners Guide in the Regulation 31 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, to set the content of the annual governance statement.

The changes to the 2025 version of the Practitioners' Guide, including a new Assertion 10 in the annual governance statement, represent good practice in relation to the UK GDPR principles and are consistent with recommendations by the ICO (including in its Guide to Data Security and Bring Your Own Device (BYOD) guidance).

Therefore, SAPPP have determined that this merits inclusion as a separate assertion within the AGAR. These additions to the annual governance statement do not conflict with other enactments and are an exercise of SAPPP's statutory discretion to determine the content of the annual governance statement for Smaller Authorities.

This advice has been provided by:
Melanie Carter
Head of Public & Regulatory
Stone King LLP

Jacob Howell-Jones
Associate Solicitor
Stone King LLP

SLCC: SAPPP and CIPFA Launch Joint Consultation on Proper Practices for Smaller Authorities

The Smaller Authorities' Proper Practices Panel (SAPPP) and the Chartered Institute of Public Finance and Accountancy (CIPFA) — with the support of Smaller Authorities' Audit Appointments (SAAA) and the Ministry of Housing, Communities and Local Government (MHCLG) — have today launched an exciting new joint consultation to gather views on the Proper Practices that guide how Smaller Authorities are governed and how they manage their finances.

Proper Practices, which are **mandatory** for all smaller authorities in England, form the foundation of **transparency, accountability, and good financial management** across local government. Under the **Local Audit and Accountability Act 2014**, smaller authorities are those with annual income or expenditure of up to **£6.5 million for three consecutive years — rising from £6.5 million to £15 million** for financial years starting after **1 April 2025**.

Now, SAPPP and CIPFA want to hear from **clerks, councillors, auditors, and anyone with an interest in local governance**. The consultation, open until **5pm on Friday 2 January 2026**, aims to gather views on how the Proper Practices can evolve to meet the needs of today's sector.

The consultation will focus on two key areas:

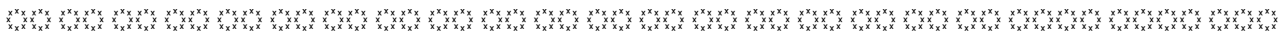
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- Presentation of accounts – making financial information clearer, more consistent, and easier for everyone to understand.
- Internal auditor competency – ensuring that audit standards are strong, practical, and fit for purpose.

More information about the consultation can be found on CIPFA’s website: <https://tinyurl.com/bdfwtdr6>
 Access the consultation here: <https://tinyurl.com/px3bz7te>



SLCC: Improving Digital Security and Website Accessibility

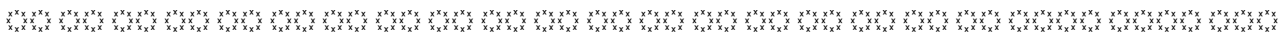
The Parish Council Domains Helper Service recommend that councils need to have a line in their budgets for ‘technology spend’, which includes an investment in cybersecurity.

A recent ‘National Cyber Security Centre Annual Review’, urges all organisations to make cybersecurity a priority. The review suggests that small organisations often mistakenly assume they won’t be targeted. In reality, cyber criminals target vulnerabilities, not specific sectors, making every organisation with digital assets a potential target.

The National Cyber Security Centre has a **free online training course** which takes you through some of the actionable steps so you can stay safe online (takes approximately 20 minutes):
<https://www.ncsc.gov.uk/training/v4/Top+tips/Web+package/content/index.html#/>

NCSC has further information here:
<https://www.ncsc.gov.uk/section/advice-guidance/small-medium-sized-organisations>

Read more: <https://www.slcc.co.uk/improving-digital-security-and-website-accessibility/>



SLCC: New Law to Restrict Protests Outside Public Office Holders’ Homes

The government has announced a new law to restrict protests outside the homes of public office holders, including Members of Parliament, peers, and local councillors, meaning they will be better protected from harassment and intimidation.

Under the changes which are set out in the Crime and Policing Bill, police will be given ‘strengthened powers to stop this form of intimidation and abuse and help clamp down on toxic behaviour in UK politics. This includes a new criminal offence of protesting outside the home of someone in public office where their intention is to influence them in their role or an aspect of their private life, with perpetrators facing up to 6 months’ imprisonment.’

The announcement follows a ‘concerning rise in harassment of those in public office, with the Electoral Commission reporting that over half of the candidates who stood in last year’s general election experienced some form of abuse or intimidation.’

Read more: <https://tinyurl.com/uk5yyc86>

NALC urges the government to embed health and wellbeing in a modernised licensing system

NALC have called on the government to strengthen community involvement and prioritise public health in its reform of the alcohol licensing system.

We concluded that the proposed reforms will have a limited impact on public health unless the government introduces the new health and wellbeing licensing objective and fully involves parish and town councils in decision-making. These changes would create a licensing system that better reflects local priorities, supports safer communities, and promotes long-term wellbeing.

Read more: <https://tinyurl.com/48b7pe9f>

NALC: Upcoming Improvement and Development Board survey

In early December, the Improvement and Development Board will launch a short survey for parish and town councils. The survey aims to improve understanding of the services councils provide, support better decision-making, encourage innovation, and provide evidence-based insights to benefit everyone. The results will **help shape future support and development for parish and town councils**, so please look out for the survey in early December and take a few minutes to complete it. Your input will make a real difference.

Elsewhere in the country: Row leaves Yarkhill parish council unable to function

A Herefordshire parish council can no longer function after most of its elected members and the parish clerk walked out over a long-running dispute.

A meeting of the rural Yarkhill Parish Council, midway between Hereford, Ledbury and Bromyard, was called for October 28 to pass a key but controversial audit document known as AGAR by the October 31 deadline.

Read the full story: <https://tinyurl.com/56wjj2cf>

Source: Hereford Times

Elsewhere in the country: Northiam Parish Council's (East Sussex) Public Interest Report issued by the External Auditor

Background

During the 2019/20 financial year, following two consultations and polls of local electors, the Council purchased land known as St Francis' Fields (SFF) to provide and develop a community asset. The £1.4 million loan to purchase the land was provided by the government through the Public Works Loans Board (PWL B) in 2019/20 and a community interest company (CIC) was created during 2021/22 to manage the site on behalf of the Council. The management agreement between the Council and the CIC was dated 1 August 2021. During 2017/18, at the start of the process, an additional £100,000 funding was precepted in order to partially fund the project, although due to poor documentation during the period, the precise use of this earmarked funding (the SFF fund) has been difficult to establish.

Information brought to the auditor's attention

Over the last three years, we have received significant amounts of challenge correspondence regarding concerns raised by members of the public about the management of SFF by the CIC, the Council's expenditure on SFF and its poor management of reserves. We also received and determined three sets of formal objections to the 2023/24 AGAR which included these issues. Although our decision letters to the objectors were not required to be published by the Council, we included the resulting reporting matters to the Council in our final report and certificate (FRC) on the 2023/24 AGAR. This FRC is available on the Council's website. The agenda for the Council meeting on 9 October 2025 included actions in respect of some of the matters raised and the draft minutes indicate that some progress has been made in respect of the matters raised.

The Council's response during 2024/25 and 2025/26

During our challenge work on the formal objections raised to the 2023/24 AGAR, we noted that the Council had accepted that it has not correctly managed reserves, nor carried out adequate budget monitoring during that year. The Council minutes of the March 2025 meeting include a reserves summary and noted that the sums shown for the SFF fund were taken from minutes and Scribe accounting and could not be relied upon. From the Council's analysis, we noted that:

- At 31/3/22 and 31/3/23, the Council had negative general reserves (i.e. the earmarked reserves were greater than the Council's year-end balances); and
- At 31/3/24, the General reserve was less than the Council's policy of holding it at a balance equal to six months of the annual precept.

We note that at a full Council meeting on 10 April 2025, the Council agreed to commission an investigation as follows:

It was unanimously resolved that Northiam Parish Council and previous Northiam Parish Councils, as a corporate body, has since 1st April 2020 failed in its duty to manage public money properly and

has not been monitoring, or correctly monitoring spending, in particular of earmarked funds and general reserves and thereon has not budgeted appropriately.

The chair apologised on behalf of the current Northiam Parish Council for not having followed procedures correctly and proposed that a high-level investigation was needed to know if there has been any wrong-doing, though the chair was not suggesting that any crime had happened. However, everyone would like to find out what went wrong and why. The investigation should be fully transparent, and lessons would be learnt. If the findings found any criminal act his would be reported to the police. The council was in agreement.

This investigation by an external consultant was completed in September 2025 and his report (the Woods report) has been published on the Council’s website. The Woods report makes findings on matters relevant to the Council’s management of reserves spanning a number of years, which goes beyond our remit specifically in relation to the current year under review (2024/25). However, those matters raise serious concerns with regard to the Council’s management of reserves, which we consider the Council must demonstrate it is taking seriously and, where required, put in place appropriate safeguards going forward.

It is therefore appropriate for us to issue this public interest report to ensure that the Council considers these matters at a public meeting and prepares a formal response, which will also be published. We recommend that the Council:

- prepares an action plan to address each of the matters raised by us in our final report and certificate on the 2023/24 AGAR
- prepares an action plan to address each of the weaknesses and each of the recommendations identified in the Woods report
- monitors those action plans as standing items on the agenda at each Council meeting until all actions have been implemented; and
- documents and publishes its actions for the community to review.”

LALC reminds all Parish and Town Councils that they are accountable for managing the financial and governance affairs of their organisation and where the residents and taxpayers consider that they are not transparent and acting lawfully they can raise those challenges and issues to the External Auditor who will investigate and publish reports if necessary. The reports get sent to the Secretary of State and are published locally and nationally. The Council must pay for the cost of the investigations which can be very burdensome and expensive. The local media can take great interest in the story. This is part of our democracy.

While this report refers to a Parish Council in East Sussex the laws that apply there apply to all Parish and Town Councils in Lincolnshire too.

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