

Beverley Bell

Cranleigh Parish Council

11 February 2026

Dear Beverley

Internal Audit 26-27 - Terms of Engagement

I am writing to confirm terms of engagement for the 26-27 financial year. April Skies Accounting Ltd is able to supply Mike Platten to act as internal auditor to Cranleigh Parish. April Skies Accounting is able to carry out the internal audit for the Council for 26-27 financial year at a cost of £570 plus travel from Farnham in Surrey. This covers the cost of:

- An interim audit, to be completed in November, December or January
- The year end audit, to be completed at the Council's convenience after 1 April and in time to permit the Council to approve the AGAR before 30 June.

April Skies Accounting will carry out an interim audit at all councils where we are engaged for internal audit services.

We are writing to confirm the terms of our appointment. This engagement letter sets out the basis on which we are engaged to act as internal auditors and our respective areas of responsibility.

I. Responsibilities of the Council

- I.1 The Council is responsible for ensuring that it maintains an adequate system of internal control, including measures designed to prevent and detect fraud and corruption. For clarity, responsibility for safeguarding the assets of the Council and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with the Council.
- I.2 The Council is also responsible for ensuring that accounting statements are prepared in accordance with the requirements of accounting regulations applicable to parish councils.
- I.3 The Council should make available to internal audit, as and when required, all accounting records and all other relevant records and related information, including minutes of all meetings. We are entitled to obtain from the Council's members and employees any information or documentation we think necessary for the performance of our duties as internal auditors.

• 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016

6 Uplands Road. Farnham GU9 8BP

- 1.4 We, as your internal auditors cannot absolve management of responsibility for internal controls and must ensure that we are not involved in the operation of controls or making management decisions as such activities may compromise our objectivity.

2. Responsibility of Internal Audit

- 2.1 It is our duty to complete and sign off section 4 of the Annual Return for Local Councils in England. We must report on the following assertions:

Table 1 – Internal Control Objectives

Source: *Annual Return for Local Councils in England*

A	Appropriate books of account have been kept properly throughout the year
B	The Council's financial regulations have been met, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.
C	The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these
D	The annual precept 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	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.
G	Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.
H	Asset and investments registers were complete and accurate and properly maintained.
I	Periodic and year-end bank account reconciliations were properly carried out.
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.
K	Exemption from limited assurance review (smaller councils only)
L	Transparency Code (smaller councils' compliance)
M	Inspection - Council met responsibilities to allow public inspection of the accounts
N	Publication requirements AGAR
O	Trust funds (including charitable) The council met its responsibilities as a trustee.

- 2.2 We will carry out any audit testing we deem necessary to complete section 4 of the Annual Return for Local Councils in England. Internal Audit has a responsibility to report any evidence of what we judge to be material non-compliance with any of the assertions set out in table 1 above via the annual report.
- 2.3 We will also report to you in writing any areas where we judge your systems of internal control may need to be strengthened, on completion of our audit work.

3. Scope of Audit

- 3.1 Our internal audit will be conducted in accordance with current practices and guidelines, specifically those set out in section 4 of "Government and Accountability for Local Councils - A Practitioners Guide."
- 3.2 The scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We will not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council in the course of the financial year.
- 3.3 In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements and management information.

4. Communication

- 4.1 We will contact you by email in order to confirm arrangements for the audit.
- 4.2 We will set out any matters arising from the audit in the following formats:
- by email, on conclusion of the audit, to enable discussion of recommendations
 - a report will be issued by email, in time to enable you to complete the Annual Return
- 4.3 We will, of course, contact you regularly in the course of the financial year with regard to audit and other matters.
- 4.4 Our fees do not include attendance at meetings of the Council. If this is required, an additional charge will be incurred.

5. Electronic Publication

- 5.1 Where audited financial information is published digitally by the Council, it is the responsibility of the Council to ensure that any such publication properly presents the financial information and auditor's report.
- 5.2 It is your responsibility to ensure there are controls in place to prevent or detect quickly any changes to electronically published information. The maintenance and integrity of electronically published information is the Council's responsibility, and we accept no responsibility for changes made to audited information after it is first posted.

6. Limitation of liability

- 6.1 The work carried out under the terms of this engagement letter is solely for the use of Cranleigh Parish. We neither owe nor accept any duty of care to any other third party.

7. Competence

- 7.1 April Skies Accounting Ltd provides the services of Mike Platten to Cranleigh Parish Council in respect of the above assignment. Mike Platten is a member of the Chartered Institute of Public Finance and Accountancy (CIPFA). CIPFA maintains a professional disciplinary scheme under which complaints of misconduct by CIPFA members will be investigated. The client has a right to refer to CIPFA any matters affecting professional conduct or competence.

8. Continuity and Substitution

- 8.1 April Skies Accounting Ltd may, with the prior written approval of the Client, appoint a suitably qualified and skilled substitute to perform the services instead of the individual, provided that the substitute shall be required to enter into direct undertakings with the Client, including with regard to confidentiality. If the Client accepts the substitute, the Consultant Company shall continue to invoice the Client and shall be responsible for the remuneration of the substitute.

9. Insurance

- 9.1 April Skies Accounting Limited holds professional indemnity insurance cover to a limit of £250K. The professional indemnity insurer is Simply Business Insurance. The certificate of insurance is attached.

• 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016

6 Uplands Road, Farnham GU9 8BP

10. Independence

- 10.1 April Skies Accounting Ltd has no relationship with staff or Councillors of Cranleigh Parish Council, beyond that required to carry out a professional internal audit. Furthermore, in line with NALC guidance, April Skies Accounting Ltd will not take on any form of consultancy work with the Council.

11. Period of engagement

- 11.1 This letter is effective for accounting periods ending on or after 31-03-2027. Any matters arising in respect of prior periods will be dealt with in accordance with best practice.

12. Fees

- 12.1 We calculate our fees using a standard hourly rate plus expenses. Mileage will be charged at 45p mile. All other expenses will be charged at cost.
- 12.2 Invoices should be settled within 30 days of submission to the Council.
- 12.3 Our fee assumes a robust level of internal controls at the Council and documented procedures of a high standard. If additional work is required, this is charged at £65 per hour.

13. Agreement of terms

- 13.1 If, having considered the terms of this engagement letter, you conclude they are reasonable, and you wish to engage us on these terms, please let us have your written agreement to these arrangements by returning to us a signed copy of this engagement letter.

Yours faithfully

Mike Platten

April Skies Accounting Ltd

Cranleigh Parish Council agrees the appointment of April Skies Accounting Limited subject to the terms of this engagement letter.

Signed: _____

Printed Name: _____

Position: _____

Date: _____



Certificate of Insurance

Issue date: 22 June 2025

Simply Business certifies that the information for April Skies Accounting Limited shown here is correct, as of the issue date above.

For full policy terms and conditions, please refer to the policy wording document.

Company name	April Skies Accounting Limited
Policy number	CHBS3589971XB
Trade/Business	Accountant
Professional indemnity	up to £250,000
Policy start date	01 July 2025
Policy end date	30 June 2026

David Summers
Group CEO, Simply Business

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✉ mike@aprilskies.co.uk
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CRANLEIGH PARISH COUNCIL - STANDING COMMITTEES AND OBSERVERS ON OUTSIDE BODIES 2025/26				
Parish Council	Finance Committee (Max. 7)	Planning Committee (Max. 12)	Personnel Committee (Max. 5)	Property & Asset Committee (Max. 12)
Claire Bennett Rosemary Burbridge Trevor Cobby Mary Ann Johnson Hannah Nicholson Yvette Nicholson Marc Scully Brian Steel Liz Townsend Rowena Tyler Clive Walker**	Trevor Cobby Dave Nicholas** Marc Scully Rowena Tyler Liz Townsend Clive Walker*	Claire Bennett Rosemary Burbridge** Dave Nicholas Hannah Nicholson Marc Scully Rowena Tyler Clive Walker	Rosemary Burbridge* Mary Ann Johnson Hannah Nicholson Marc Scully Rowena Tyler	Rosemary Burbridge Trevor Cobby** Mary Ann Johnson Dave Nicholas* Yvette Nicholson Marc Scully Brian Steel Clive Walker
				Subject Access Request
				Dave Nicholas** Marc Scully Liz Townsend Rowena Tyler Clive Walker*

* Chairman
 ** Vice Chairman

PARISH COUNCIL OBSERVERS		Observer	Reserve
Chamber of Commerce	BID rep	M Scully	
Climate Change Lead		M West	
Cranleigh Arts Centre		M Scully	
Cranleigh Brick and Tile Liaison Group		D Nicholas	
Cranleigh Community Fund		R Burbridge	
Cranleigh Health and Wellbeing		M Scully	
Cranleigh Heritage Trust		R Burbridge	
Cranleigh Library		R Burbridge	
Cranleigh Networking Group		E Townsend, R Tyler	
Cranleigh Vallendar Club		M Scully	
Cranleigh Neighbourhood Watch		D Nicholas	
Dementia Friendly Cranleigh		H Nicholson	
Destination Cranleigh		D Nicholas	
Dunsfold Advisory Group		Vacancy	
Gatwick - CAGNE		C Walker	
High Street SCC Working Party		D Nicholas, C Walker	Rowena Tyler
Internal Audit		R Burbridge, H Nicholson	
Knowle Park		C Walker	
Leisure Centre		R Burbridge	Rowena Tyler
Older Persons Network		B Steel	
Performing Arts Group		T Cobby	
Remembrance Day		R Burbridge	
Rowleys		M Scully, C Walker	
SALC		C Bennett, T Cobby, M A Johnson, D Nicholas, Y Nicholson, M Scully	
Snoxhall Pavilion Working Party		Clerk	
Surrey Police		R Burbridge, C Walker	
Town and Parish Council meeting (Waverley) 1 Cllr plus Clerk to attend		T Cobby, M Scully	
VJ Day		D Nicholas	
Waverley Cycle Forum		R Burbridge	
Wey & Arun Canal		B Bell, R Burbridge, H Nicholson, M Scully, E Townsend, R Tyler	
Youth Council		B Bell	
Youth Lead		R Burbridge	
Henry Smith Charity - 2 Councillors + 3 independent members		Brian Cheesman	Cathy Gould
		C Walker Roy Gasper	

If you cannot attend a meeting please ensure that you alert either the deputy or the office so that Parish Council Representation is ensured.

Beverley Bell – Cranleigh

From: Terry Stanley <terry.stanley@guildford.gov.uk>
Sent: 26 January 2026 12:22
To: Albury Parish Council; Artington Parish Council; Ash Parish Council; Compton Parish Council; East Clandon Parish Council; East Horsley Parish Council; Effingham Parish Council; Normandy Parish Council; Ockham Parish Council; Pirbright Parish Council; Puttenham Parish Council; Ripley Parish Council; Seale & Sands Parish Council; Send Parish Council; Shackleford Parish Council; Shalford Parish Council; Shere Parish Council; St Martha Parish Council; Tongham Parish Council; Wanborough Parish Council; West Clandon Parish Council; West Horsley Parish Council; Worplesdon Parish Council; Alfold Clerk; Bramley Clerk; Chiddingfold Clerk; Churt Clerk; Beverley Bell – Cranleigh; Dockenfield Clerk; Dunsfold Clerk; Elstead Clerk; Ewhurst Clerk; Farnham Clerk; Frensham Clerk; Godalming Town Clerk; Hambledon Clerk; Hascombe Clerk; Haslemere Clerk; Busbridge Clerk; Thursley Clerk; Tilford parishClerk; Witley Clerk; Wonersh Clerk
Subject: RE: Forecasting the cost of the 2027 Parish Council Elections [UNC]

Dear Parish Clerks,

We understand the difficulties posed by the uniquely standalone nature of the 2027 parish council elections, which is a consequence of LGR, and we are very keen to do what we can to assist with preparation, so I write to update you. Thank you to those of you who have been in touch with questions, suggestions, and feedback - that is much appreciated. I fully appreciate that whilst the £12 per elector calculation can work for parish councils with small electorates, it does not work for those with larger ones. And, from the representations received a sliding scale calculation would not work sufficiently either, so we are going to take a different approach.

Given that 2027 supplier pricing will not be available until the autumn, we are going to pursue a suggestion from a parish colleague that we assimilate cost forecasts for all parishes based on current pricing for printing, equipment, supplies, venues, staff, and postal services costs. This will be presented to the Guildford and Waverley Borough Councils Joint Corporate Leadership Board for approval, and they will also consider any LGR specific opportunities and options to see if there is any possible way to assist. Unfortunately, this will take some time and owing to the pressing workstreams of LGR and the Unitary Authority elections, I cannot commit to precisely when this will be completed, but we'll aim to do it by the end of February (or sooner if feasible), and I will update you as to the outcome of that as soon as I can.

Exactly the amount that each council budgets each year for its elections is a matter for each parish council, but if for medium term precepting you need to enter a 2027 budget now, we can only suggest that you take the cost of your most recent all out contested elections and double it. This will provide an indicative, interim figure until we can complete the work that I have set out above.

As many of you will know, the Representation of the People Act 1983 (Section 36) provides for parish Councillor election costs properly incurred by the Returning Officer to be repaid by the council of the parish for which the election is held. Also, once the Secretary of State Makes the Surrey (Structural Changes) Order 2026, expected in March, then a short time afterwards the West Surrey Council (Unitary Authority) will exist in shadow form and will become a principal authority also. We enter then a year-long period of transitional arrangements and it is likely that decisions made by Borough Councils on matters such as this will also need the agreement of that Unitary Authority, as it would be invoicing the costs after the 2027 elections.

Once the Shadow Unitary Authority elections have been delivered, we'll be able to work further with suppliers on economies-of-scale for larger councils and with yourselves on planning for any other available cost saving measures that are within the relevant regulations.

Thank you for your understanding.

Kind regards, Terry

Terry Stanley AEA (Cert)

Deputy Electoral Registration Officer & Deputy Returning Officer

Electoral Services Manager

Guildford & Waverley Borough Councils

01483 444126



You need Photo ID to vote at a polling station from 4 May 2023. For more information visit the [Electoral Commission's website](#).

Register to vote here: [Register to vote - GOV.UK \(www.gov.uk\)](#)

[Apply for a postal vote - GOV.UK \(www.gov.uk\)](#)

[Apply for a proxy vote - GOV.UK \(www.gov.uk\)](#)

From: Electoral Services <electoralservices@guildford.gov.uk>

Sent: 15 January 2026 10:03

To: Albury Parish Council <clerk@alburyparishcouncil.gov.uk>; Artington Parish Council <clerk@artington-pc.gov.uk>; Ash Parish Council <office@ashpcsurrey.gov.uk>; Compton Parish Council <joanna.cadman@compton-pc.gov.uk>; East Clandon Parish Council <parishclerk@eastclandon-pc.gov.uk>; East Horsley Parish Council <parishcouncil@easthorsleypc.org>; Effingham Parish Council <parish.clerk@effinghamparishcouncil.gov.uk>; Normandy Parish Council <Clerk@normandyparishcouncil.gov.uk>; Ockham Parish Council <Clerk@ockhamparishCouncil.gov.uk>; Pirbright Parish Council <clerk@pirbright-pc.gov.uk>; Puttenham Parish Council <clerk@puttenham-pc.gov.uk>; Ripley Parish Council <clerk@ripleyparishcouncil.gov.uk>; Seale & Sands Parish Council <clerk@sealeandsands-pc.gov.uk>; Send Parish Council <clerk@sendparishcouncil.gov.uk>; Shackleford Parish Council <contact@shacklefordparishcouncil.gov.uk>; Shalford Parish Council <clerk@shalfordpc.org.uk>; Shere Parish Council <clerk@shereparishcouncil.gov.uk>; St Martha Parish Council <clerk@stmartha-pc.gov.uk>; Tongham Parish Council <clerk@tonghamparishcouncil.gov.uk>; Wanborough Parish Council <Wanborough_pc@outlook.com>; West Clandon Parish Council <clerk@westclandon-pc.gov.uk>; West Horsley Parish Council <clerk@westhorsley-pc.gov.uk>; Worplesdon Parish Council <clerk@worplesdon-pc.gov.uk>

Cc: Terry Stanley <terry.stanley@guildford.gov.uk>; Pedro Wrobel <Pedro.Wrobel@guildford.gov.uk>; Susan Sale <susan.sale@guildford.gov.uk>; John Armstrong <John.Armstrong@guildford.gov.uk>

Subject: Subject: Forecasting the cost of the 2027 Parish Council Elections [UNC]

Dear Colleague,

It is expected that the Minister's Structural Change Order to be Made in Parliament in March will confirm that parish council elections currently scheduled for May 2027 will remain scheduled for May 2027. We are aware that Parish Clerks are asked to prepare an election budget for the 2027 Parish Council elections.

The simplest way to do this is to multiply your electorate by £12. E.g. if you have 700 electors, the calculation would be: $700 \times 12 = £8400$. This enables you to plan sufficient budget for the PC's all out elections (if contested) and any by-elections that might be claimed.

I am sorry that for two reasons, it is not possible to carry out a more precise or scientific exercise a) because the price of supplies and services in 2027 cannot yet be accurately forecast and b) we are currently fully engaged with LGR and essential detailed preparations for the Unitary Authority elections in May 2026.

Kind regards, Terry

Terry Stanley AEA (Cert)
Deputy Electoral Registration Officer & Deputy Returning Officer
Electoral Services Manager
Guildford & Waverley Borough Councils
01483 444126



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[Apply for a postal vote - GOV.UK \(www.gov.uk\)](https://www.gov.uk/apply-for-a-postal-vote)

[Apply for a proxy vote - GOV.UK \(www.gov.uk\)](https://www.gov.uk/apply-for-a-proxy-vote)

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Waverley Borough Council

Analysis Parish for January 2026 Register

Polling District	Streets	Props	Voids	Electors
Alfold				
ADHA - Alfold	43	799	163	1,107
	43	799	163	1,107
Bramley				
BWA - Bramley	64	1,614	187	2,687
	64	1,614	187	2,687
Chiddingfold				
CD - Chiddingfold	40	1,143	107	1,999
T/ADHC,CD - Temp Dunsfold to Chiddingfold	1	1	0	2
T/BWF,CD - Temp Hambledon to Chiddingfold	1	3	1	4
	42	1,147	108	2,005
Churt				
WCB - Churt	31	537	49	952
	31	537	49	952
Cranleigh				
CEA - Cranleigh East 1	51	1,560	106	2,643
CEB - Cranleigh East 2	64	1,588	106	2,727
CWA - Cranleigh West 1	11	335	60	414
CWB - Cranleigh West 2	66	1,165	120	1,908
CWC - Cranleigh West 3	60	1,754	216	2,640
	252	6,402	608	10,332
Dockenfield				
WCC - Dockenfield	11	191	10	374
	11	191	10	374
Dunsfold				
ADHC - Dunsfold	31	542	58	917

Waverley Borough Council

Analysis Parish for January 2026 Register

Polling District	Streets	Props	Voids	Electors
	31	542	58	917

Elstead

EPHA - Elstead	47	1,177	107	1,978
	47	1,177	107	1,978

Ewhurst

EEGA - Ellens Green	8	146	24	234
EEGB - Ewhurst	49	1,008	84	1,752
	57	1,154	108	1,986

Farnham

FB - Bourne	99	2,157	124	4,231
FCA - Castle 1	67	1,828	418	2,009
FCB - Castle 2	38	1,203	186	1,818
FFA - Firgrove 1	43	1,579	148	2,720
FFB - Firgrove 2	26	914	74	1,535
FHA - Heath End 1	37	1,034	50	1,924
FHB - Heath End 2	49	1,363	112	2,309
FMPA - Moor Park 1	44	1,169	100	2,222
FMPB - Moor Park 2	36	986	87	1,609
FNWA - Farnham North West 1	45	1,451	373	1,943
FNWB - Farnham North West 2	35	643	33	1,167
FRA - Wrecclesham	51	1,419	115	2,410
FRB - Rowledge	58	1,062	70	2,009
FW - Weybourne	61	2,012	128	3,460
	689	18,820	2,018	31,366

Frensham

WCD - Frensham	28	451	54	762
WCE - Rushmoor	15	290	29	588
	43	741	83	1,350

Godalming

GBCA - Binscombe	44	1,822	155	3,031
GBCB - Charterhouse	51	1,887	245	2,916

Waverley Borough Council

Analysis Parish for January 2026 Register

Polling District	Streets	Props	Voids	Electors
GCOA - Central	38	1,145	204	1,464
GCOB - Ockford	34	1,295	143	2,165
GFOA - Catteshall	52	1,752	203	2,571
GFCB - Farncombe	22	868	87	1,340
GH - Holloway	63	2,151	156	3,856
	304	10,920	1,193	17,343

Hambledon

BWF - Hambledon	25	344	34	623
	25	344	34	623

Hascombe

ADHB - Hascombe	9	143	15	222
T/BWA.ADHB - Temp Bramley to Hascombe	1	2	1	2
	10	145	16	224

Haslemere

CD.HEB - Chiddingfold & Grayswood	1	2	0	2
CD.HEC - Chiddingfold & Haslemere South	1	3	1	5
HBA - Hindhead & Beacon Hill	67	1,949	225	3,434
HBB - Nutcombe	15	217	29	457
HEA - Haslemere North	33	1,174	96	2,047
HEB - Grayswood	16	272	19	539
HEC - Haslemere South	70	1,982	286	3,072
HW - Haslemere West	71	2,327	259	3,768
WMA.HEB - Grayswood & Brook	1	7	0	17
2				
	275	7,933	915	13,341

Munstead & Tuesley

BWB - Munstead & Tuesley	30	421	47	808
	30	421	47	808

Waverley Borough Council

Analysis Parish for January 2026 Register

Polling District	Streets	Props	Voids	Electors
Peperharow				
EPHBA - Peper Harow 1	15	132	18	214
EPHBB - Peper Harow 2	1	8	1	16
	16	140	19	230
Thursley				
WCA - Thursley	22	317	54	522
	22	317	54	522
Tilford				
WCF - Tilford	20	314	46	597
	20	314	46	597
Witley & Milford				
HEB.WMA - Grayswood & Brook 1	1	6	0	11
T/CD.WMC - Temp Chiddingfold to Witley	4	39	2	72
T/WMC.WMA - Temp Witley to Brook	14	322	33	615
WMA - Brook	15	195	25	342
WMB - Milford	61	1,829	153	3,044
WMC - Witley	38	1,072	81	1,890
	133	3,463	294	5,974
Wonersh				
BWC - Blackheath	5	122	15	227
BWD - Wonersh	23	659	54	1,185
BWE - Shamley Green	31	645	40	1,193
	59	1,426	109	2,605
Report Totals				
	2,204	58,547	6,226	97,321

Report: Parish Council Election Costs — Challenges and Options When Elections Are Not Combined with Principal Authority Polls

Summary (two-minute read)

The meeting highlighted significant concern about the **sharp rise in costs** for parish council elections when they are run **stand-alone**, rather than on the same day as principal authority elections. Examples from Surrey showed indicative charges rising from **around £2 per elector to £12**, raising immediate questions about reasonableness, affordability, and what costs are genuinely required.

Experiences shared from Buckinghamshire, Somerset, Northumberland and the Isle of Wight showed a **consistent national pattern**: when elections are not combined, parishes face higher and often unpredictable cost burdens. Participants discussed practical steps—challenging specifications, requesting breakdowns, seeking staged payment plans—and highlighted a growing need for national advocacy as principal authorities move towards full cost recovery.

1. What Triggered the Discussion

Sally Harman introduced the issue due to Surrey's upcoming shadow unitary elections, which mean parish and town council elections will occur **without the usual alignment** with principal authority elections. Several Surrey parishes had already sought early cost estimates and been quoted **up to £12 per elector**, a level described as unprecedented and unsustainable.

This prompted a broader discussion about what factors drive those costs and

whether any other areas had found ways to contain or mitigate them. Some participants noted that the same concerns were beginning to surface in other parts of the country, indicating a wider trend rather than a Surrey-specific anomaly.

2. Key Challenges Identified

a. Very steep cost increases for stand-alone elections

The Surrey figures were significantly higher than typical past experience. Members found these increases concerning not only for affordability but also for the risk of deterring contested elections or delaying vacancies being filled.

b. No alternative provider and limited influence over specification

Parishes must rely on the principal authority to administer elections. Contributors emphasised that parishes have **no choice** in provider and therefore little leverage over decisions that directly affect the final bill, such as staffing levels, venues or materials.

c. Optional elements adding significant cost

Sally highlighted that **poll cards are not mandatory**, and removing them could help lower costs. This was reinforced by others who observed that some authorities defaulted to more comprehensive packages without clear justification.

d. Venue and staffing pressures

Examples from Buckinghamshire showed that hall hire and staffing costs have risen sharply, particularly as some venues no longer offer previous preferential rates to the principal authority. This pattern appears to be spreading, increasing the baseline cost of any election.

e. Impact of tight precept-setting timescales

Introducing unexpected costs only a few months before elections makes it difficult for parishes to adjust their budgets. Sally noted that proposals to bring parish elections forward at short notice would have caused serious disruption for this reason.

f. Administrative complexity during reorganisation

Concerns were also raised about election preparation during local government reorganisation, with uncertainty for staff and structures creating potential operational problems even before costs are considered.

3. Evidence and Experiences from Across the Country

Buckinghamshire

Delays linked to moving to a unitary and then the pandemic meant some parish councillors served extended terms. Costs subsequently rose, with the principal authority citing higher venue and staffing charges. Participants noted that options like omitting poll cards were not widely understood at the time and could have helped parishes challenge some of those increases.

Somerset

Small parish casual vacancies cost around **£4,000**, and larger town wards faced charges of **around £10,000** for stand-alone polls. These experiences showed how costs escalate when polls are not combined.

Northumberland

Northumberland uses a **marginal cost recovery model** when polls coincide with unitary elections, reducing what parishes pay. Attendees noted that although this does not directly address the specific Surrey 2027 issue, the model provides a useful precedent for future years and for national conversations about fairness.

Isle of Wight

A helpful practical example was a **three-year staged payment plan** offered to town and parish councils when unexpected costs arose. This gave councils time to absorb the financial impact and was viewed as a realistic mitigation option for Surrey to explore.

4. Practical Ideas and Options Raised

a. Challenge cost reasonableness and request detailed breakdowns

Participants agreed that parishes can and should use the legal requirement that charges be **reasonable** to challenge assumptions and request itemised costings. This approach helps identify where optional elements have been included without clear justification.

b. Remove or reduce optional cost drivers

Poll cards were repeatedly mentioned as an area where meaningful savings could be achieved. Other potential savings areas included alternative venues, adjusting staffing levels, and reconsidering count arrangements.

c. Negotiate staged payment options

The Isle of Wight example demonstrated that a multi-year payment structure can ease immediate pressure on parish budgets. Members saw this as a practical proposal for Surrey to put forward to its transition team.

d. Build national evidence for advocacy

Several contributors highlighted the need for NALC to gather wider evidence on cost trends and bring this to the attention of central government. The lack of choice in provider, increasing cost pressures and differing local methodologies all point to a growing structural problem requiring national attention.

e. Promote clearer and more transparent cost-sharing models

Members noted that Northumberland's approach shows how marginal cost principles can bring fairness and predictability to shared elections, and could inform guidance or future policy approaches.

5. Risks and Considerations

Equity and consistency

There is wide variation in how election costs are calculated across different areas. Without consistent principles, similar parishes may face very different charges, raising concerns about fairness and transparency.

Budget risk

Sudden, high and unavoidable costs place significant strain on small parish budgets and, in some cases, could risk discouraging councils from filling vacancies promptly.

Pressure on principal authorities

Principal councils are themselves under financial strain, making it more likely they will move towards full cost recovery. Without safeguards, this trend may continue to push more financial burden onto parishes.

6. Immediate Actions Proposed

For Surrey ALC and affected parishes

- Request **itemised breakdowns** for all proposed costs.
- Challenge non-mandatory elements and seek justification for all assumptions.
- Raise these issues with MPs and the unitary transition team using

collated Surrey case studies.

For NALC

- Gather comparative evidence from CALCs nationwide on election cost trends.
 - Develop **template wording** for councils challenging costings.
 - Produce updated guidance on cost-sharing models and phased payment options.
-

Sources

- [NALC/County Associations meeting](#) (28 Jan 2026) – transcript including contributions on election costs.
- [NALCCounty Associations meeting-20260128 110110-Meeting Recording](#)
– meeting recording. [[NALCCounty...Recording.](#)] [Video](#)]

GODALMING TOWN COUNCIL

Chief Executive Officer: Andy Jeffery

Tel: 01483 523575

Fax: 01483 523077

E-Mail: office@godalming-tc.gov.uk



107-109 High Street
Godalming
Surrey
GU7 1AQ

30 January 2026

Sent via Email: correspondence@communities.gov.uk

The Rt Hon Steve Reed OBE MP
Secretary of State
Ministry of Housing, Communities and Local Government
2 Marsham Street,
London,
SW1P 4DF

Dear Secretary of State

Local Government Reorganisation in Surrey: Unintended Consequences for Democratic Arrangements and Immediate Financial Impact on Town and Parish Councils.

I am writing on behalf of Godalming Town Council (GTC) to raise a serious and immediate concern arising from the Government's local government reorganisation timetable for Surrey.

GTC supports efficient, modern local government, and we understand the intent behind reorganisation—simplification, resilience, and better value for money. However, the way the timetable now interacts with the local electoral cycle creates an unintended consequence: a material and avoidable cost shift onto town and parish councils, and—more importantly—an outcome that risks undermining the democratic process by distorting how election costs are distributed.

The Unintended Consequence:

Under the previously established electoral pattern, town and parish elections in 2027 would have ordinarily be run alongside principal authority elections, with major cost components shared across a larger electoral event. As matters now stand, the sequencing created by the move to two new unitary councils from 1 April 2027, and the associated election timetable, is expected to leave town and parish councils facing a standalone election in 2027. Where that happens, the cost per elector rises sharply, and the additional burden falls entirely on the most local tier — not because of any local decision, but because of decisions taken by Government and other authorities.

The principle is simple: **town and parish councils should not pay more for the 2027 elections than they would reasonably have expected to pay under the originally planned shared-election arrangements.** The reorganisation programme should not create a new, regressive precept pressure at parish level.

This is already translating into significant cost forecasts. For GTC the anticipated 2027 election cost is £208,116. Other councils in the immediate area are also facing similar exposure include Farnham (£376,032), Haslemere (£160,092) and Cranleigh (£123,984). These are not discretionary costs; they must be met, and the only route is the local precept.

Beyond the immediate financial impact, there is a wider democratic risk. Where election costs become artificially inflated and concentrated at the parish tier, the effect is to make local democratic

participation look like an “extra” rather than a core function, and it increases pressure to minimise arrangements in ways that can reduce accessibility.

Put plainly: LGR was presented as saving money, but for the town and parish tier it risks doing the opposite—increasing costs immediately and substantially, with no corresponding benefit at our level.

Request: Government Mitigation so Parish/Town Costs are No Worse Than Under a Shared Poll

GTC asks that the Ministry provides targeted mitigation funding within the Surrey transition arrangements (whether through the new unitary, the transition programme, or another mechanism) so that town and parish councils are not charged more than they would have paid had the 2027 elections remained a shared event with the principal authority.

This is a focused and proportionate intervention. It:

- prevents an unintended and immediate cost shift onto the smallest tier of local government;
- avoids avoidable precept spikes driven solely by election sequencing;
- protects participation and accessibility at the community level; and
- aligns with the Government's stated intent that reorganisation should improve value for money, not worsen it for the local tier least able to absorb shocks.

Conclusion:

Surrey's reorganisation is a major structural change. Unintended consequences occur — but this one is identifiable now and can be corrected quickly. We therefore ask you to intervene so that the 2027 town and parish elections do not impose costs on parish electors that arise only because of reorganisation decisions beyond parish control.

We would welcome the opportunity to provide further detail on the projected exposure across Surrey's town and parish councils and the practical implications for local precepts.

Yours faithfully

Andrew Jeffery
Chief Executive Officer

Copied To:

Sally Harman – Chief Officer, Surrey Association of Local Councils – chiefofficer@surreyalc.gov.uk

Iain Lynch – Town Clerk – Farnham Town Council – townclerk@farnham.gov.uk

Lisa O'Sullivan – Town Clerk – Haslemere Town Council – town.clerk@haslemere.org

Beverley Bell – Clerk – Cranleigh Parish Council – clerk@cranleigh-pc.gov.uk

GODALMING TOWN COUNCIL

Chief Executive Officer: Andy Jeffery

Tel: 01483 523575

Fax: 01483 523077

E-Mail: office@godalming-tc.gov.uk



107-109 High Street
Godalming
Surrey
GU7 1AQ

30 January 2026

Sent via Email: pedro.wrobel@waverley.gov.uk
pedro.wrobel@guildford.gov.uk

Mr Pedro Wrobel
Chief Executive
Guildford Borough Council & Waverley Borough Council

Dear Pedro

PARISH ELECTION RECHARGES FOR MAY 2027 – REQUEST FOR METHODOLOGY AND FULL COST BREAKDOWN

I write on behalf of Godalming Town Council (GTC) following consideration by GTC's Policy & Management Committee on 29 January 2026 of the guidance circulated by your Electoral Services team on 15 January 2026. The advice received suggested parish councils' budget for the May 2027 parish elections using a flat-rate estimate of £12 per elector, on the basis that a more precise estimate is not currently possible.

This approach has potentially major financial consequences for GTC and, more widely, for town and parish councils across the borough. On current indications, recharges at this level are likely to be one of the largest drivers of precept increases in 2027/28, with a real risk of significant year-on-year rises to fund a single electoral event.

GTC therefore seeks clarity and transparency on the basis for recharging parish election expenses and the methodology and assumptions that produce the £12 per elector planning figure.

The Comparator Issue: Why £12 Per Elector Appears Exceptionally High

For context, when Surrey elections were postponed, Surrey County Council's published minutes of the 8 January 2025 recorded that the district and borough councils estimated the combined cost of running the county elections at around £2.5 million, with postponement described as a cost saving. Using Surrey's 2022 electorate (876,454), this equates to approximately **£2.85 per elector** for a standalone county election.

Against that comparator, the planning figure now being circulated for parish elections in May 2027 (£12 per elector) appears anomalously high. Given the potential budget impact on parish councils and residents, GTC asks you to set out clearly:

- the reasons why the parish cost per elector is expected to be materially higher than the published comparator, and
- the specific cost components and assumptions that explain the difference.

In doing so, please confirm in plain terms:

- which categories of expenditure are treated as chargeable parish election “expenses” (and why);
- how you ensure costs are directly attributable to administering parish elections (as opposed to wider corporate overheads or programme activity); and
- what governance/authorisation supports the approach (e.g., a published scale of charges or equivalent decision record).

Please provide the current scale of charges/schedule of expenditure used for parish elections and the decision record(s) or policy document(s) underpinning it (including any annual review).

How the £12 Per Elector Figure has been Calculated

A flat per-elector figure necessarily reflects an underlying cost model. GTC requests disclosure of that model so councils can budget responsibly and explain any resulting precept impact to residents.

Please provide an itemised breakdown showing how the £12 per elector has been derived, including:

a) Cost Headings (and Definitions):

For each heading, state what is included and excluded, including any overhead uplifts and the basis on which these are applied.

b) Key Assumptions & Drivers:

The assumptions used for contested vs uncontested elections, polling station numbers, staffing ratios, postal voter volumes, print/postage volumes, venue hire, verification/count arrangements, and any contingency/risk allowance (including the percentage and rationale).

c) By-elections Provision:

The assumptions used for by-election frequency and how any provision is allocated or pooled.

d) Explicit Exclusions/Assurance:

Please confirm explicitly whether the figure includes any costs associated with:

- local government reorganisation transition activity;
- the May 2026 unitary elections; or
- programme/corporate overheads not directly required to administer parish elections.

If any of the above are included, please explain the rationale and statutory basis.

Timetable for Transparency & Confirmation

The rationale given for using a flat planning figure—price uncertainty and capacity pressures—does not provide sufficient assurance when the figure may drive substantial precept increases across multiple councils.

Accordingly, please provide:

- the documents and breakdown requested above; and
- the timetable for confirming the 2027 scale of charges and the recharge mechanism.

Given parish budget-setting requirements, GTC asks for an interim response by **31 March 2026** and a full substantive response no later than **31 July 2026**.

Protecting the Democratic Process

GTC is committed to supporting the democratic process. However, it is essential that the cost of elections is not unintentionally inflated through changes arising from LGR and then concentrated onto a smaller share of the electorate at the parish level.

The approach communicated to parishes risks exactly that outcome. At a minimum, it requires a transparent, itemised justification and a clear statement of the legal and methodological basis for the recharge.

GTC looks forward to Waverley engaging constructively and transparently on this matter.

Yours sincerely,

Andrew Jeffery
Chief Executive Officer

Copy to:

Leader of Waverley Borough Council – Cllr Paul Follows – paul.follows@waverley.gov.uk
Electoral Services Manager, Guildford & Waverley BCs – electoralservices@waverley.gov.uk
Sally Harman – Chief Officer, Surrey Association of Local Councils – chiefofficer@surreyalc.gov.uk
Iain Lynch – Town Clerk – Farnham Town Council – townclerk@farnham.gov.uk
Lisa O'Sullivan – Town Clerk – Haslemere Town Council – town.clerk@haslemere.org
Beverley Bell – Clerk – Cranleigh Parish Council – clerk@cranleigh-pc.gov.uk

Surrey County Council Placemaking

Cranleigh Village Wayfinding
Sign Locations - Snoxhall Fields
30th January 2026

Cranleigh Wayfinding Sign Family



Arrival

Free standing map x3 lecterns
x2 vertical signs



Arrival

Bus Shelter / Wall x6



Directional

x1

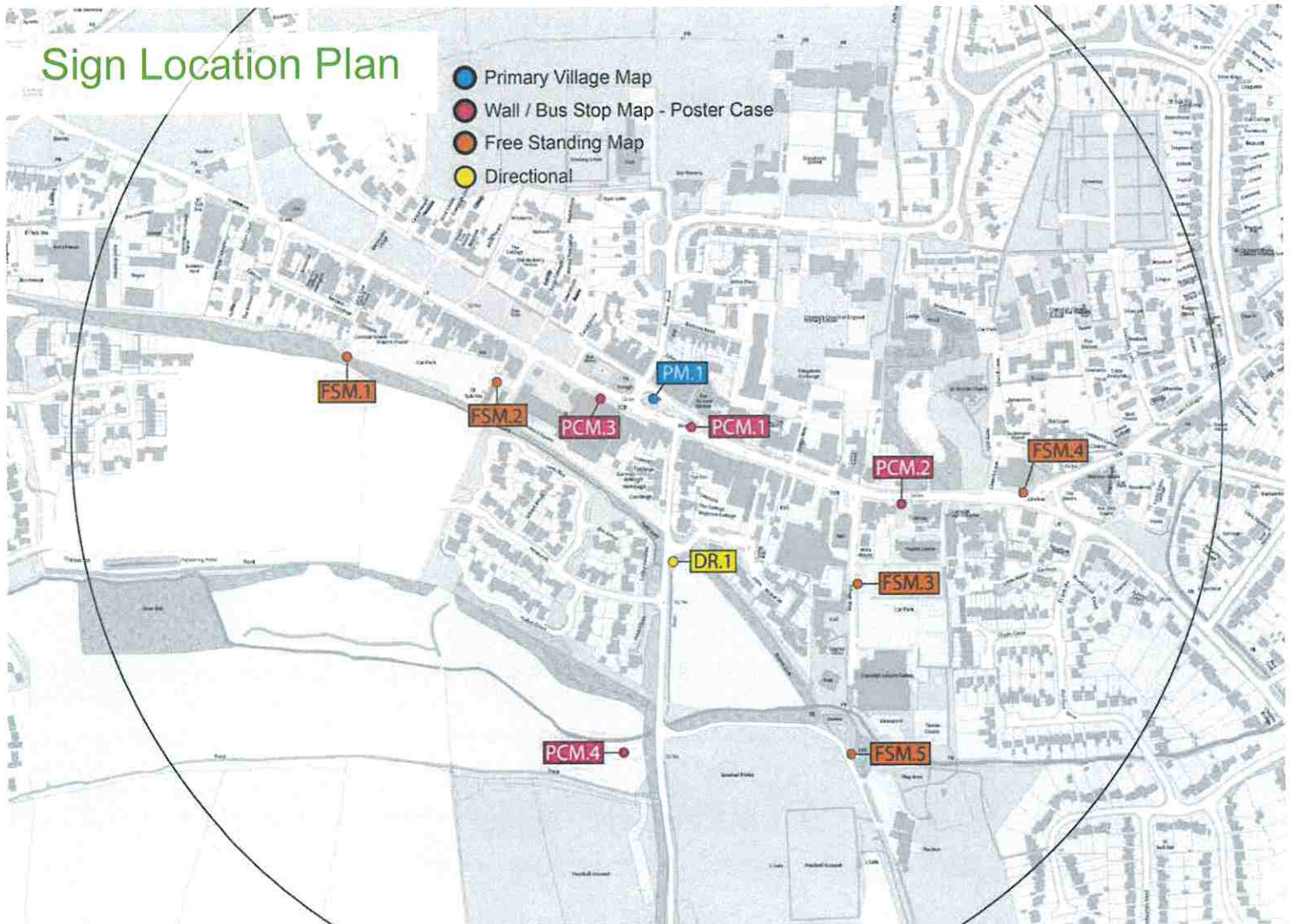


Dwell

Village map x1

Sign Location Plan

- Primary Village Map
- Wall / Bus Stop Map - Poster Case
- Free Standing Map
- Directional



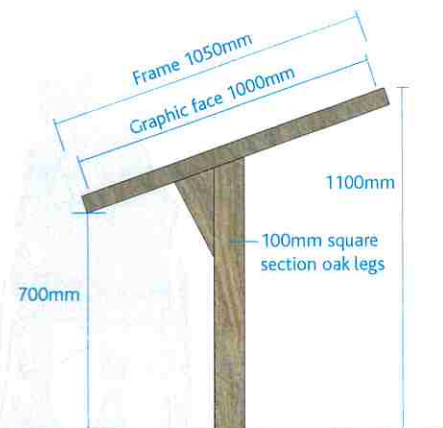
Free Standing Map - FSM - 3 off Lectern

Manufacturer to ensure sign structure design is access compliant.

Structure to have 5mm bull nose to all projecting edges and corners.

3mm thick aluminium with full colour digitally printed graphic with 10 year UV resistance anti graffiti, scratch and flame resistant coating, 100% recyclable with a matt or semi gloss finish. Backed up with a solid panel.

FSC certified oak with external grade finish to be sampled for client review and selection.



Lectern - 3 off

Free Standing Map - Graphic Face

Applies to vertical and lecturn sign types.

3mm thick aluminium panel with full colour digitally printed graphic.

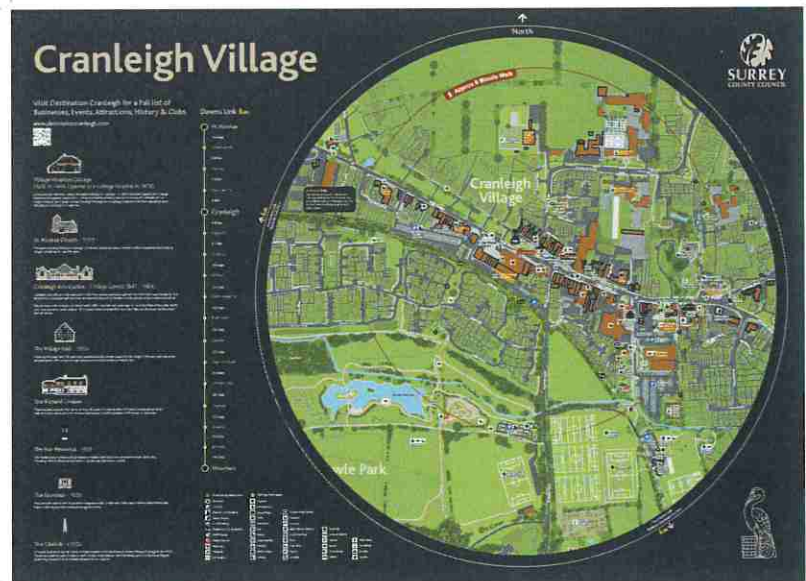
10 year UV resistance to fading, anti graffiti, scratch and flame resistant coating.

100% recyclable with a matt or semi gloss finish.

Artwork will be supplied.

Graphic face 1400mm

Graphic face 1000mm



Free Standing Map - FSM.5



Snoxhall Fields / Car Park - Lectern Sign

Sign to be installed in soft ground accessible from metalled footpath.

Sign to be a minimum of 450mm from carriageway kerb edge and left aligned with fencing.

Sign manufacturer to install foundation, signage and make good to match existing floor finish.

Sign manufacturer to remove from site any spoil and waste material from foundation and installation process.



If you find the text in this form difficult to read, we can supply it in a format better suited to your needs

LOCAL GOVERNMENT (MISCELLANEOUS PROVISIONS) ACT 1982

APPLICATION FOR STREET TRADING CONSENT

To: Assistant Director of Regulatory Services, Waverley Borough Council, The Burys, Godalming, Surrey, GU7 1HR

I hereby make application under the provisions of section 3 and schedule 4 of the above Act for consent to sell or offer or expose for sale the articles stated below, in the open air within the area of Waverley Borough Council.

This application is for (please tick)	New Application	<input checked="" type="checkbox"/>	Renewal	<input type="checkbox"/>
If a renewal application, please provide the number on the current consent				
The type of consent being applied for (please tick)	Sole Trader	<input checked="" type="checkbox"/>	Special/Community Events	<input type="checkbox"/>
If special/community events, please state the number of stalls/traders to be present				

I submit the following particulars for consideration:

1.	Applicant Full name	DOMENICO BONAPARTE	Date of Birth	[REDACTED]
2.	Trading as	MIMMOS FOODTRUCK		
3.	Home Address (inc. postcode) (for sole traders)	[REDACTED]		
4.	Address of organiser (if a community/special event)	[REDACTED]		
5.	Daytime telephone number	[REDACTED]		
6.	E-mail	[REDACTED]		
7.	Address where articles are stored (if applicable)	[REDACTED]		
8.	Proposed trading location/address*	GASTON GARAGE GUILDFORD ROAD CRANLEIGH GU6 8QZ		

* For special/community event applications please provide the details of all of the traders separately as part of your application.		
9.	Type of vehicle(s) to be used. If a sole trader, please also give accurate dimensions of each vehicle (in metres)	400 CONVOY D LWB PANEL VAN 5.45m x 2.00m
10.	Registration no. or identification mark	[REDACTED]
11.	Full details of articles to be sold. Also include size of any receptacles to be used, e.g. baskets, kiosk, tables, etc.	PIZZAS IN BOXES 30.5 L x 30.5 W x 30.5 H cm. LASAGNA ALUMINUM CONTAINERS 11.6 x 11.6 x 8.4 cm
12.	Proposed times of trading (please include frequency, times of day, days per week, months of the year)	6pm — 10pm FRI, SAT, SUNDAY
13.	Insurance Company and Policy No.	[REDACTED]
14.	If a food business, please provide the name of the local authority you are registered with	WAVERLEY

I enclose:


1. A passport style photograph of myself (sole traders only)
2. Photographs showing the sides, back and front of each vehicle (sole traders only). If you are an existing trader, please provide a photo of the vehicle(s) in the trading location.
3. A plan/map image showing all locations that I have applied to trade in, which shows sufficient details to identify the location of the proposed site.
4. A copy of valid public liability insurance for trading/the event providing cover to a minimum amount of 5 million pounds. The person applying for street trading consent

is responsible for providing this insurance, individual applicants (sole traders), or the organiser (special/community events).

5. If a food trader(s) - a copy of correspondence showing that I am/they are registered with a local authority as a food business and/or have achieved a minimum FSA food hygiene rating score of level 3 or above.
6. An event management plan(s) (special/community events only) detailing how the event(s) will be run safely and without causing nuisance to the area.
7. Confirmation that if trading from privately owned land that the land owner has given permission for me to trade/the event to go ahead there.

I confirm that:

- I will pay the required fee within 48 hours of submitting this application. I am aware that failure to provide the required fee will result in my application not being processed.
- I am aware that the required fee is payable per trading site.
- I will display a notice at the proposed trading location(s) notifying local residents and businesses of my intention to trade there if a consent is granted. I will provide a photo of this being displayed at the location within 48 hours of submitting this application to environmentalhealth@waverley.gov.uk. (not required for itinerant street traders such as ice cream vans who do not trade from any specific locations)
- I am aware that if valid objections are received to my application, the application will need to be considered and determined by Waverley Borough Council's Licensing Sub-Committee. This may delay a street trading consent being granted.

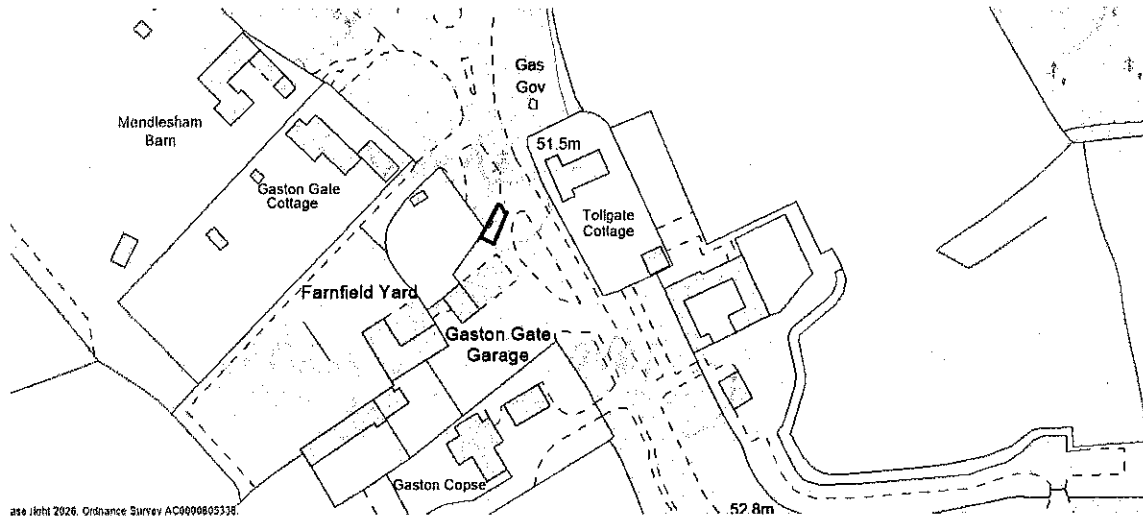
Signed 

Print Name Domenico Bonaparte Date 23-1-2026

Notes:

Fees are reviewed annually. They are published on the Council's website, or please contact Environmental Health

Making a deliberately false statement in connection with any application is an offence punishable on summary conviction by fine of up to £400.



ase jkht 2026, Ordnance Survey AC0000805338



Town and Parish Council Pool

Surrey Pension Fund

2025 Actuarial Valuation - Notification of draft employer results

This schedule is addressed to the Administering Authority of the Surrey Pension Fund (the Fund). Hymans Robertson LLP consent to it being shared with Town and Parish Council Pool (the Employer) and, if applicable, its advisor(s) on a non-reliance, no liability basis for information purposes only, and in a manner that fully discloses how it has been produced. It should not be construed as advice to the Employer, its advisor(s) or any other third party with whom it is shared. Any reader of this schedule should carry out their own enquiries and obtain their own advice prior to making decisions.

This schedule should be read in conjunction with the Fund's draft Funding Strategy Statement (the FSS).

This schedule contains a summary of the draft results of the 2025 actuarial valuation of the Surrey Pension Fund (the Fund), specifically those relating to the Employer named above. Its main purpose is to notify the Administering Authority of the contribution rates payable by the Employer from 1 April 2026 to 31 March 2029 as well as the Employer's funding position on the valuation date (31 March 2025). This schedule has not been prepared for any other purpose.

This schedule contains detailed technical information explaining the results and how they compare to the last valuation, which may be when the Employer joined the Fund. It also contains the data and assumptions underlying the results and the reliances and limitations which apply to them. Please see the appendices for more information and read these in conjunction with the draft Funding Strategy Statement.

Surplus/(deficit)

£4.48m

+£3.13m vs last valuation

Funding level

154%

+39% vs last valuation

Contributions from 1 April 2026

16.6% of pay

Contribution rates

The minimum employer contributions payable for the three-year period from 1 April 2026 to 31 March 2029 are set out in the following table (alongside the current contributions). The final contributions will be formally certified in the Fund's Rates and Adjustments Certificate.

Employer contributions for year ending	Primary rate	Secondary contributions*		Total contributions*	
	% of pay	% of pay	£	% of pay	£
31 March 2026	17.9%	0.0%	-	17.9%	-
31 March 2027	16.6%	0.0%	-	16.6%	-
31 March 2028	16.6%	0.0%	-	16.6%	-
31 March 2029	16.6%	0.0%	-	16.6%	-

*Contributions may include a percent of pay and monetary element, both of which are payable.

Employer contributions have been set in accordance with the draft FSS as agreed by the Administering Authority. The Primary rate includes an allowance of 0.5% of pay for administration expenses. Employee contributions averaging 6.3% of pay are payable in addition to employer contributions.

Employer details and funding plan

The contribution rates payable from 1 April 2026 have been determined based on the following funding strategy and employer circumstances:

		Last valuation	This valuation
Employer details	Employer Type		Resolution
	Funding pool		Town and Parish Council Pool
	Investment strategy	Core	Core
	Open / closed to new entrants	Open	Open
Funding strategy	Funding target (see FSS for details)	Ongoing	Ongoing
	Funding time horizon (years)	20	20
	Minimum likelihood of achieving funding target by end of time horizon	70%	70%

The contribution strategy is based on the parameters in the table above, which indicate the minimum likelihood that both past and future service benefits will be at least fully-funded on the relevant basis at the end of the time horizon. Further, a contribution rate floor has been applied equal to the primary rate.

This funding strategy has been determined by the Administering Authority, taking into account the type of organisation the Employer is and the nature of its participation in the Fund. The approach to setting employer contribution rates, and the Employer's funding target, is explained further in the draft FSS. Further details on the investment strategy is included in the Fund's Investment Strategy Statement.

Funding position

The table below shows the Employer's funding position as at 31 March 2025 on the Fund's Ongoing basis (as defined in the Fund's draft FSS), alongside the funding position at the last valuation for comparison.

Monetary amounts in £000		Last valuation	This valuation
		Ongoing basis	Ongoing basis
	Asset share	10,262	12,713
	Employees	3,735	3,129
Past-service liabilities	Deferred pensioners	1,713	1,539
	Pensioners	3,462	3,561
	Total liabilities	8,910	8,229
	Surplus/(Deficit)	1,352	4,484
	Funding level	115%	154%

The funding position only covers assets and liabilities accrued up to the calculation date (past service), it does not consider the cost of benefits that will be earned in the future (future service).

Change in funding position

The following table helps to explain the changes in the Employer's assets and liabilities over the period since the last valuation. Due to rounding the columns may not add up exactly.

	£000	Assets	Liabilities	Surplus / (deficit)
Last valuation		10,262	8,910	1,352
Cashflows	Employer contributions paid in	1,046		1,046
	Employee contributions paid in	392		392
	Benefits paid out	(1,054)	(1,054)	
	Other cashflows (e.g. expenses, transfers)	430		430
Changes since last valuation	Expected growth	1,533	1,287	246
	Accrual of new benefits		1,927	(1,927)
	Membership experience		388	(388)
	Excess return on assets	103		103
Changes in actuarial assumptions	Financial assumptions		(2,882)	2,882
	Longevity assumptions		(88)	88
	Other demographic assumptions		(260)	260
This valuation		12,713	8,229	4,484

Appendix A - Data

A.1 Membership data

The results in this schedule are based on the membership data summarised below which was supplied to us by the Fund for the purpose of the 2025 formal valuation.

		Last valuation	This valuation
Employee members	Number	58	72
	Total actual pay (£000)	1,403	2,042
	Total accrued benefit (£000)	220	292
	Average age	56.0	57.9
Deferred pensioners	Number	33	44
	Total accrued benefit (£000)	93	129
	Average age	55.7	57.9
Pensioners and dependants	Number	68	75
	Total accrued benefit (£000)	241	310
	Average age	72.4	72.6

Average ages are weighted by liability.

Appendix B - Assumptions

B.1 Financial assumptions

The financial assumptions underlying the funding positions disclosed are detailed below (with comparison to those adopted at the last valuation).

Assumption (% p.a.)	Last valuation	This valuation
	Ongoing basis	Ongoing basis
Discount rate	4.4%	6.1%
Pension increases	2.7%	2.3%
Salary increases*	3.7%	3.3%

*This is in respect of inflationary increases. There is a separate promotional salary scale assumption.

For further details on the methodology used to derive the assumptions, please see the draft FSS.

B.2 Demographic assumptions

The longevity assumptions underlying the funding positions disclosed are detailed below (with comparison to those adopted at the last valuation). Details of the demographic assumptions are available within the draft FSS.

Assumption	Last valuation	This valuation
	Ongoing basis	Ongoing basis
Baseline longevity	Life expectancy is based on the Fund's VitaCurves	Life expectancy is based on the Fund's VitaCurves
Future improvements	CMI 2021 model, with an allowance for smoothing of recent mortality experience and long term rates of 1.5% p.a. for males and females	CMI 2024 model, with an allowance for smoothing of recent mortality experience and long term rates of 1.5% p.a. for males and females

Based on the above assumptions and the characteristics of the Employer's individual membership, the average life expectancies are summarised below.

Life expectancy (years)	Ongoing basis	
	Male	Female
Current pensioners	22.2	25.1
Future pensioners	22.5	26.5

Life expectancies are from age 65. Future pensioners are assumed to be aged 45 at the valuation date. Figures for future pensioners are a weighted average of active and deferred members.

Appendix C - Important information

C.1 Addressee and purpose

This schedule is addressed to the Fund's Administering Authority to notify it of the Employer's draft principal results from the 2025 actuarial valuation. It may be shared with the Employer and, if applicable, its advisor(s) on the basis set out below.

C.2 Reliances and limitations

This schedule should not be copied, reproduced, disclosed or released in any medium to any third party except as required by law or regulatory obligation or with our prior written consent. In circumstances where disclosure is permitted, the schedule may only be released or otherwise disclosed in its entirety, fully disclosing the basis upon which it has been produced (including any and all limitations, caveats or qualifications). Please note that this schedule does not constitute advice to the Employer or any other third parties and Hymans Robertson LLP does not owe a duty of care, nor does it accept any liability to the Employer or any other third parties. It disclaims any responsibility or liability arising from reliance on this schedule and does not warrant or represent as to its accuracy, fairness or completeness at any given time. Any reader of this schedule should carry out their own enquiries and obtain their own advice prior to making decisions.

The draft Funding Strategy Statement (FSS) contains further information on the assumptions and methodology used to calculate the results set out in this schedule.

The contribution rates shown in this schedule should be considered draft until finalised in the Rates and Adjustments Certificate, due to be published by 31 March 2026. Any other results may also be revised by that point, for example due to changes in data or assumptions.

Some figures shown in this schedule have been rounded and therefore the sum of figures within a table may not add up exactly.

For any questions on the FSS or the results in this schedule, please contact the Fund in the first instance.

Technical Actuarial Standard (TAS) 100 has been complied with to a proportionate degree in the preparation of this report.

Prepared by:

Steven Scott FFA C.Act

Greer Flanagan FFA C.Act

Hymans Robertson LLP is a limited liability partnership registered in England and Wales with registered number OC310282. A list of members of Hymans Robertson LLP is available for inspection at One London Wall, London EC2Y 5EA, the firm's registered office. Authorised and regulated by the Financial Conduct Authority and licensed by the Institute and Faculty of Actuaries for a range of investment business activities. Hymans Robertson is a registered trademark of Hymans Robertson LLP.