

LISS PARISH COUNCIL

LISS RECRETION GROUND– CHARITY REGISTRATION NUMBER 301871

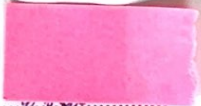
TRUSTEES REPORT FOR 2022/23

The accounts for the 2022/23 financial year were audited by Lightatouch, the appointed auditors, on 18/9/23 and approved at the Liss Parish Council meeting on 20<sup>th</sup> November 2023.

For the year under review there was an excess of income over expenditure of £6,050 income was £43,293 of this rentals received were £23,727 and a council grant of £19,566. Expenditure totalled £37,243. Staff costs included in this figure were £16,733

The Charity will continue its aims of providing a community facility for hire by all members of the community and to maintain the facility to a high standard.

Approved at Liss Parish Council on 20<sup>th</sup> November 2023

Signed: 

Name: K Budden

Position: Chair of Liss Parish Council

11:04

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2023

Month No: 12

## Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>1100 Pavilion</u>								
1602 Pavilion Rent	1,682	20,752	13,600	(7,152)			152.6%	
1604 Liss Pavilion Football Changin	50	160	0	(160)			0.0%	
1610 LPC Grant	0	12,271	12,270	(1)			100.0%	
<b>Pavilion :- Income</b>	<b>1,732</b>	<b>33,183</b>	<b>25,870</b>	<b>(7,313)</b>			<b>128.3%</b>	<b>0</b>
4000 Staff salary	325	9,438	10,312	874		874	91.5%	
4060 Training	0	150	150	0		0	100.0%	
4070 Insurance	0	1,800	1,800	0		0	100.0%	
4075 Telephone & Internet	145	380	500	120		120	76.0%	
4080 IT software	0	200	200	0		0	100.0%	
4085 Website & email hosting	0	85	85	0		0	100.0%	
4090 Stationery	0	121	121	0		0	100.0%	
4095 Postage	0	0	50	50		50	0.0%	
4100 Printer/copier	0	499	499	0		0	100.0%	
4115 Audit	100	250	200	(50)		(50)	125.0%	
4120 Subscriptions	0	267	108	(159)		(159)	247.2%	
4145 Council Tax & licences	(159)	1,060	600	(460)		(460)	176.6%	
4150 Gas	834	3,673	4,250	577		577	86.4%	
4155 Electricity	204	1,250	2,000	750		750	62.5%	
4160 Water supply	(15)	295	600	305		305	49.2%	
4165 Waste Bins	114	1,555	995	(560)		(560)	156.3%	
4170 Fire safety	0	659	400	(259)		(259)	164.8%	
4175 Building Maintenance	2,873	4,674	1,000	(3,674)		(3,674)	467.4%	
4190 Cleaning Materials	239	369	800	431		431	46.1%	
4195 Other Servicing	135	260	1,200	940		940	21.7%	
4205 Equipment Replacement	0	59	0	(59)		(59)	0.0%	
4245 Other Grounds Costs	260	367	0	(367)		(367)	0.0%	
4255 Tree Sugery	395	395	0	(395)		(395)	0.0%	
<b>Pavilion :- Indirect Expenditure</b>	<b>5,449</b>	<b>27,808</b>	<b>25,870</b>	<b>(1,938)</b>	<b>0</b>	<b>(1,938)</b>	<b>107.5%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(3,718)</b>	<b>5,375</b>	<b>0</b>	<b>(5,375)</b>				
<u>1200 West Liss Pitches</u>								
1603 West Liss Pitch Rent	360	2,815	0	(2,815)			0.0%	
1610 LPC Grant	0	7,295	7,295	0			100.0%	
<b>West Liss Pitches :- Income</b>	<b>360</b>	<b>10,110</b>	<b>7,295</b>	<b>(2,815)</b>			<b>138.6%</b>	<b>0</b>
4000 Staff salary	0	7,295	7,295	0		0	100.0%	
4235 Grass Cutting	0	1,320	0	(1,320)		(1,320)	0.0%	
4240 Pitch Related Costs	791	791	0	(791)		(791)	0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2023

Month No: 12

## Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4245 Other Grounds Costs	0	29	0	(29)		(29)	0.0%	
West Liss Pitches :- Indirect Expenditure	<u>791</u>	<u>9,435</u>	<u>7,295</u>	<u>(2,140)</u>	<u>0</u>	<u>(2,140)</u>	<u>129.3%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>(431)</u>	<u>675</u>	<u>0</u>	<u>(675)</u>				
Grand Totals:- Income	<b>2,092</b>	<b>43,293</b>	<b>33,165</b>	<b>(10,128)</b>			<b>130.5%</b>	
Expenditure	<b>6,240</b>	<b>37,243</b>	<b>33,165</b>	<b>(4,078)</b>	<b>0</b>	<b>(4,078)</b>	<b>112.3%</b>	
<b>Net Income over Expenditure</b>	<u>(4,149)</u>	<u>6,050</u>	<u>0</u>	<u>(6,050)</u>				
<b>Movement to/(from) Gen Reserve</b>	<u>(4,149)</u>	<u>6,050</u>						

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**LIGHTATOUCH**

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

**11 March, 2024**

The Parish Clerk  
Liss Parish Council  
The Council Room  
Liss Village Hall  
Hill Brow Road  
Liss  
GU33 7LA

Dear Sarah

**Internal Audit Letter Report  
Liss Parish Council - Charity Accounts 2022/2023**

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

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Internal Auditor's Report on the 2022-2023 Annual Governance and Accounts Return.

This states that the Council will need to demonstrate that it discharged its responsibilities for Charitable fund(s)/assets, including financial reporting and, if required, independent examination or audit.

We are bound by the ethical guidelines of the Association of Accounting Technicians (AAT). We confirm that we are independent of the Council.

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

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- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)' March 2023 • The Accounts and Audit (England) Regulations 2015 (as amended).

This internal audit for 2022/2023 has checked that the Parish Council adheres to the requirements set out in the Governance and Accountability for Smaller Authorities in England ensuring that compliance is maintained for the year ended 31 March 2023.

This is the final audit review in 2022/2023 to check that the Councils Charity Accounts adheres to the requirements set out in the Governance and Accountability for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

The Responsible Finance Officer has also provided back-up information for the period April 2022 to March 2023 and end of year details from the EBS Omega software to support the current governance and financial management of the Charity accounts for the Council.

As we also carried out interim internal audit visits through 2022/2023 and are also using the information already recorded to assess the control operating by the Council for these accounts.

A series of independent audit tests was undertaken using the various financial records, vouchers, documents, Minutes, the previous audit report to ascertain the efficiency and effectiveness of the Council's internal controls.

As part of this Internal Audit Review, we checked:

#### **Charities Bank Accounts**

- the Parish Council have the following bank accounts:

Lloyds Treasurers (Charity Pavilion Fund) Account Number 1937168

Lloyds Treasurers (Charities Account) Account Number 00257581

Lloyds Business Bank Instant (Liss PC Charities) Account 00270588.

- the Bank Reconciliations at 31 March 2023 were re-performed, and no errors were noted.

#### **Financial Statements 2022/23**

A statement is made to agree that these Accounts give a true and fair view of the Financial Statements for 2022/2023.

#### **Conclusion**

We are pleased to report that the various transactional elements of the Parish Council Charities Accounts are of a good standard for the Parish Council.

This letter report should be noted and taken to the next meeting of the Parish Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Report Letter should also be minuted by the Parish Council.

March 11, 2024

Page 3

Yours sincerely,

Tim Light FMAAT, Internal Auditor

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