

LISS PARISH COUNCIL

VILLAGE HALL – CHARITY REGISTRATION NUMBER 301872

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 20th November 2023.

For the year under review there was an excess of expenditure over income of £1,525. Income was £26,990 of this rentals received were £8,667 and a council grant of £18,313. Expenditure totalled £28,515. Staff costs included in this figure were £15,089

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 20th November 2023

Signed: 

Name: K Budden

Position: Chair of Liss Parish Council

Detailed Income & 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
1000 Village Hall								
1080 Bank Interest	3	9	0	(9)			0.0%	
1601 Village Hall Rent	1,499	8,667	6,600	(2,067)			131.3%	
1610 LPC Grant	0	18,313	18,313	0			100.0%	
Village Hall :- Income	1,501	26,990	24,913	(2,077)			108.3%	0
4000 Staff salary	1,493	12,462	8,055	(4,407)	(4,407)		154.7%	
4005 Pensions	0	2,627	0	(2,627)	(2,627)		0.0%	
4060 Training	0	150	150	0	0		100.0%	
4070 Insurance	0	1,800	1,800	0	0		100.0%	
4075 Telephone & Internet	(96)	0	220	220	220		0.0%	
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	400	200	(200)	(200)		200.0%	
4120 Subscriptions	0	108	108	0	0		100.0%	
4145 Council Tax & licences	0	20	275	255	255		7.3%	
4150 Gas	634	3,641	3,500	(141)	(141)		104.0%	
4155 Electricity	419	3,770	3,000	(770)	(770)		125.7%	
4160 Water supply	96	470	500	30	30		94.0%	
4165 Waste Bins	0	0	1,000	1,000	1,000		0.0%	
4166 Bank Charges	0	7	0	(7)	(7)		0.0%	
4170 Fire safety	0	188	350	162	162		53.7%	
4175 Building Maintenance	1,274	1,017	3,500	2,483	2,483		29.1%	
4180 Feminine Hygiene Costs	0	188	0	(188)	(188)		0.0%	
4190 Cleaning Materials	239	374	800	426	426		46.7%	
4195 Other Servicing	240	240	500	260	260		48.0%	
4245 Other Grounds Costs	0	148	0	(148)	(148)		0.0%	
Village Hall :- Indirect Expenditure	4,400	28,515	24,913	(3,602)	0	(3,602)	114.5%	0
Net Income over Expenditure	(2,899)	(1,525)	0	1,525				
Grand Totals:- Income	1,501	26,990	24,913	(2,077)			108.3%	
Expenditure	4,400	28,515	24,913	(3,602)	0	(3,602)	114.5%	
Net Income over Expenditure	(2,899)	(1,525)	0	1,525				
Movement to/(from) Gen Reserve	(2,899)	(1,525)						

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LIGHTATOUCH

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18 September, 2023

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.

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

- '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.

Yours sincerely,

Tim Light FMAAT, Internal Auditor