

Receipts for Month 6

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		77,551.72					77,551.72	
Banked 02/09/2025		1,742.01						
	CCLA	1,742.01			1081	100	1,742.01	Dividends - August
Banked 04/09/2025		1,000.00						
	East Hants District Council	1,000.00			1205	210	1,000.00	DC Grant from IJ for LIB
Banked 09/09/2025		48.58						
	Lloyds Bank	48.58			1080	100	48.58	Bank Interest - August
Banked 25/09/2025		5,240.75						
	Charities	5,240.75			4000	150	3,770.00	Charities - Allotment Q2
					4000	150	1,283.75	Charities - Allotment Q2
					4070	150	25.00	Charities - Allotment Q2
					4120	150	69.50	Charities - Allotment Q2
					4080	150	86.25	Charities - Allotment Q2
					4100	150	6.25	Charities - Allotment Q2
Banked 25/09/2025		6,621.75						
	Charities	6,621.75			4000	150	4,557.00	Charities Charges - WL Q2
					4000	150	1,316.75	Charities Charges - WL Q2
					4070	150	567.25	Charities Charges - WL Q2
					4120	150	69.50	Charities Charges - WL Q2
					4080	150	86.25	Charities Charges - WL Q2
					4100	150	25.00	Charities Charges - WL Q2
Banked 25/09/2025		4,976.00						
	Charities	4,976.00			4000	150	4,318.75	Charities Charges - VH Q2
					4070	150	464.00	Charities Charges - VH Q2
					4120	150	69.50	Charities Charges - VH Q2
					4080	150	86.25	Charities Charges - VH Q2
					4100	150	37.50	Charities Charges - VH Q2
Banked 25/09/2025		-4,976.00						
	Charities	-4,976.00			4000	150	-4,318.75	Cancel entry
					4070	150	-464.00	Cancel entry
					4120	150	-69.50	Cancel entry
					4080	150	-86.25	Cancel entry
					4100	150	-37.50	Cancel entry
Banked 25/09/2025		4,963.50						
	Charities	4,963.50			4000	150	4,318.75	Charities charges - VH Q2
					4070	150	464.00	Charities charges - VH Q2
					4120	150	69.50	Charities charges - VH Q2
					4080	150	86.25	Charities charges - VH Q2
					4100	150	25.00	Charities charges - VH Q2
Banked 29/09/2025		90,207.00						
	East Hants District Council	90,207.00			1076	100	90,207.00	Precept (2nd Payment)
Banked 29/09/2025		5,082.75						
	Charities	5,082.75			4000	150	5,082.75	Charities - VH Q2 Charges

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	Banked 29/09/2025	1,317.50						
	Charities	1,317.50			4000	150	1,317.50	Charities WL Q2 Charges
Total Receipts for Month		116,223.84	0.00	0.00			116,223.84	
Cashbook Totals		193,775.56	0.00	0.00			193,775.56	

Payments for Month 6				Nominal Ledger				
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u> <u>Transaction Detail</u>
09/09/2025	Treasurers Acc. 00110939	Top Up	20,000.00			200		20,000.00 Top Up
25/09/2025	Liss Parish Council	BACS	2,577.25			4000	150	2,134.75 LPC Charges - WL Q2
						4000	150	442.50 LPC Charges - WL Q2
Total Payments for Month			22,577.25	0.00	0.00			22,577.25
Balance Carried Fwd			171,198.31					
Cashbook Totals			193,775.56	0.00	0.00			193,775.56

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<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		10,301.11					10,301.11	
Banked 01/09/2025		4,140.00						
STILES		4,140.00		690.00	4110	150	3,450.00	Refund Building Reports
Banked 09/09/2025		20,000.00						
Top Up	BUS Instant 07410075	20,000.00			205		20,000.00	Top Up
Total Receipts for Month		24,140.00	0.00	690.00			23,450.00	
Cashbook Totals		34,441.11	0.00	690.00			33,751.11	

Payments for Month 6				Nominal Ledger					
Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/09/2025	ARB Microtech Ltd.	BACS	360.00		60.00	4200	200	300.00	Report on SIDs
05/09/2025	Cloudy IT	DD	72.00		12.00	4080	150	60.00	Rialtas Cloud License - Sept.
05/09/2025	Helping Hand Environmental	DEBIT CARD	65.99		11.00	4245	200	54.99	Litter Picker x 4
09/09/2025	Sainsbury's	BACS	40.00		6.67	4215	200	33.33	Fuel for Land Rover
09/09/2025	Hampshire Grounds Limited	BACS	888.00		148.00	4235	200	740.00	Grass Cutting Aug. - NC/LF/MR
09/09/2025	PBA Consulting Solutions	BACS	172.80		28.80	4246	200	144.00	HB Removal - August
09/09/2025	U-Do DIY	BACS	37.34		6.22	4245	200	31.12	Grounds Supplies
09/09/2025	Rebecca Lawrence	BACS	25.00			4055	150	25.00	Eye Test
09/09/2025	Tesco	DEBIT CARD	1.20			4055	150	1.20	Milk for Office
11/09/2025	Charities	BACS	39.07		6.51	4090	150	32.56	Reimburse - Paper
15/09/2025	Landall	DD	47.91		7.98	4100	150	39.93	Copier Use - July
16/09/2025	LLOYDS BANK	BACS	8.95			4009	150	8.95	Bank Charges
18/09/2025	Sage	DD	20.40		3.40	4080	150	17.00	Payroll Software - Sept.
23/09/2025	Tesco	DEBIT CARD	1.20			4055	150	1.20	Milk for Office
24/09/2025	Staff	BACS	11,492.35			4000	150	11,492.35	Salaries - September
24/09/2025	Pensions	BACS	2,770.47			4005	150	2,770.47	Pensions - September
24/09/2025	DRB Contractors	BACS	714.00		119.00	6150	700	595.00	RW Gate
						382	0	-595.00	RW Gate
						6000	700	595.00	RW Gate
24/09/2025	The Play Inspection Company	BACS	360.00		60.00	4230	200	300.00	Annual Inpsections- NC/LF/MR/RW
29/09/2025	Veolia ES (UK) Limited	DD	187.63		31.27	4250	200	156.36	NC Waste - August
30/09/2025	Tesco	DEBIT CARD	1.20			4055	150	1.20	Milk for Office
30/09/2025	TJ Waste	DEBIT CARD	343.14		57.19	6150	700	285.95	Skip for allotment clearance
						363	0	-285.95	Skip for allotment clearance
						6000	700	285.95	Skip for allotment clearance
Total Payments for Month			17,648.65	0.00	558.04			17,090.61	
Balance Carried Fwd			16,792.46						
Cashbook Totals			34,441.11	0.00	558.04			33,883.07	

Liss Parish Council
Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2025

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for Liss Parish Council for the year ended 31 March 2025 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Liss Parish Council on application to:	
(a) Sarah Smith, Clerk and RFO to Liss Parish Council The Council Room, Village Hall, Hill Brow Road, Liss, Hampshire, GU33 7LA OR clerk@lissparishcouncil.gov.uk	(a) Insert the names, position and address of the person to whom local government electors should apply to inspect the AGAR.
(b) Monday, Wednesday and Thursday, 10am to 2pm	(b) Insert the hours during which the inspection rights may be exercised.
3. Copies will be provided to any person on payment of £3 (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs.
(d) Announcement made: Sarah Smith, Clerk and RFO to Liss Parish Council	(d) Insert the name and position of person placing the notice.
(e) Date of announcement: 29 th September 2025	(e) Insert the date of placing of the notice.

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Liss Parish Council
ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
	✓		has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

16/06/2025

and recorded as minute reference:

93/25(C)

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

lissparishcouncil.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for


ENTER NAME OF AUTHORITY
Liss Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	615,438	522,030	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	254,103	263,623	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	103,685	84,107	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	112,819	111,075	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	27,478	27,478	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	310,812	128,627	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	522,117	602,580	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	560,352	565,263	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	399,247	415,526	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	422,486	406,095	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval


Date 09/06/2025

I confirm that these Accounting Statements were approved by this authority on this date:

16/06/2025
as recorded in minute reference:

93/25(d)
Signed by Chair of the meeting where the Accounting Statements were approved


SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of

ENTE Liss Parish Council RITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

None

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

BDO LLP - Southampton

External Auditor Signature

DocuSigned by:

BDO LLP

467DFB746A8A428...

SIGNATURE REQUIRED

Date

24 September 2025YY