

# LISS RECREATION GROUND

England & Wales · Charity number 301871

## Details

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Other names	WEST LISS RECREATION GROUND
Status	Registered
Legal form	Other
Registered	1962-09-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address**  
The Council Room  
Village Hall  
Hillbrow Road  
Liss  
Hants  
GU33 7LA

**Phone** 01730892823

**Email** [clerk@lissparishcouncil.gov.uk](mailto:clerk@lissparishcouncil.gov.uk)

**Website** [www.lissparishcouncil.gov.uk](http://www.lissparishcouncil.gov.uk)

## Activities

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**Objects:** A PLACE FOR EXERCISE AND RECREATION FOR THE INHABITANTS.

**Activities:** Sports field & pavilion maintained by Parish Council & rented to various local organisations.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- **Area of benefit:** PARISH OF LISS AND NEIGHBOURHOOD
- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£25,841	£43,594	-	-
2024-03-31	£41,215	£41,311	-	-
2023-03-31	£43,293	£37,243	-	-
2022-03-31	£10,867	£25,264	-	-
2021-03-31	£52,800	£8,913	-	-

## Trustees

Name	Role	Appointed
Liss Parish Council		

**LISS RECREATION GROUND**

England & Wales - Charity number 301871

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# Accounts

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**Charity name:**

Liss Recreation Ground

**Charity registration number:**

301871

**Principal address:**

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

**Trustee:**

Liss Parish Council (acting as corporate trustee)

**Structure, Governance and Management**

Liss Recreation Ground is governed by a trust deed dated 6<sup>th</sup> September 1864.

The charity is wholly administered by Liss Parish Council, which acts as sole corporate trustee.

The charity does not appoint individual trustees.

The Parish Council administers the charity in accordance with the governing document, relevant legislation, and the Council's standing orders and financial regulations.

**Objects and Public Benefit**

The objects of the charity are to provide and maintain recreational facilities for the benefit of the inhabitants of Liss and the surrounding area.

In planning and reviewing the charity's activities, the Parish Council has had regard to the Charity Commission's guidance on public benefit. The pavilion and recreation ground are open to the public and provides recreational benefit to the local community.

**Activities and Achievements**

During the year ended 31 March 2025, the charity continued to maintain and manage the pavilion and recreation ground for public use, including routine maintenance and safety checks. The Parish Council considers that the charity has continued to meet its objectives.

**Financial Review**

Total income for the year was £25,841, with total expenditure of £43,594, resulting in a deficit of £17,753.

The principal source of income was rental fees. The deficit was funded by reserves held.

The Parish Council considers that the level of reserves held at the year-end is adequate to meet the charity's ongoing obligations.

The charity does not hold investments.

### **Trustee Responsibilities**

The Parish Council, acting as trustee, is responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and UK accounting standards.

### **Approval**

This report was approved by Liss Parish Council acting as trustee on behalf of the charity.

Signed:

Name: Clive Olley

Position: Chair of the Charities Committee

Date: 26<sup>th</sup> January 2026

11:47

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>1100 Pavilion</b>								
1601 Village Hall Rent	0	167	0	(167)			0.0%	
1602 Pavilion Rent	21,806	24,379	27,000	2,621			90.3%	
1604 Liss Pavilion Football Changin	35	0	0	0			0.0%	
1605 Inpost income	0	500	0	(500)			0.0%	
1610 LPC Grant	10,531	0	3,897	3,897			0.0%	
<b>Pavilion :- Income</b>	<b>32,372</b>	<b>25,046</b>	<b>30,897</b>	<b>5,851</b>			<b>81.1%</b>	<b>0</b>
4000 Staff salary	12,789	15,322	12,892	(2,430)		(2,430)	118.8%	
4060 Training	200	188	250	63		63	75.0%	
4070 Insurance	2,000	2,000	2,000	0		0	100.0%	
4075 Telephone & Internet	801	827	385	(442)		(442)	214.8%	
4080 IT software	505	681	300	(381)		(381)	227.0%	
4085 Website & email hosting	100	150	150	0		0	100.0%	
4090 Stationery	100	116	150	34		34	77.1%	
4100 Printer/copier	400	100	100	0		0	100.0%	
4115 Audit	100	133	300	167		167	44.4%	
4120 Subscriptions	112	120	120	0		0	100.0%	
4145 Council Tax & licences	441	559	600	41		41	93.2%	
4150 Gas	4,001	2,606	4,200	1,594		1,594	62.1%	
4155 Electricity	3,549	1,373	3,675	2,302		2,302	37.4%	
4160 Water supply	304	145	350	205		205	41.6%	
4165 Waste Bins	1,291	1,823	1,400	(423)		(423)	130.2%	
4170 Fire safety	62	372	400	28		28	93.0%	
4175 Building Maintenance	2,369	5,793	2,000	(3,793)		(3,793)	289.6%	848
4180 Feminine Hygiene Costs	185	96	0	(96)		(96)	0.0%	
4190 Cleaning Materials	767	726	800	74		74	90.7%	
4195 Other Servicing	135	642	775	133		133	82.8%	
4200 Equipment Repairs & Servicing	108	234	50	(184)		(184)	468.0%	
4205 Equipment Replacement	55	148	0	(148)		(148)	0.0%	
4245 Other Grounds Costs	611	59	0	(59)		(59)	0.0%	
<b>Pavilion :- Indirect Expenditure</b>	<b>30,984</b>	<b>34,212</b>	<b>30,897</b>	<b>(3,315)</b>	<b>0</b>	<b>(3,315)</b>	<b>110.7%</b>	<b>848</b>
<b>Net Income over Expenditure</b>	<b>1,387</b>	<b>(9,166)</b>	<b>0</b>	<b>9,166</b>				
6000 plus Transfer from EMR	0	848	0	(848)				
<b>Movement to/(from) Gen Reserve</b>	<b>1,387</b>	<b>(8,318)</b>	<b>0</b>	<b>8,318</b>				
<b>1200 West Liss Pitches</b>								
1603 West Liss Pitch Rent	3,177	795	2,750	1,955			28.9%	
1610 LPC Grant	5,667	0	9,160	9,160			0.0%	
<b>West Liss Pitches :- Income</b>	<b>8,844</b>	<b>795</b>	<b>11,910</b>	<b>11,115</b>			<b>6.7%</b>	<b>0</b>

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

Month No: 12

## Cost Centre Report

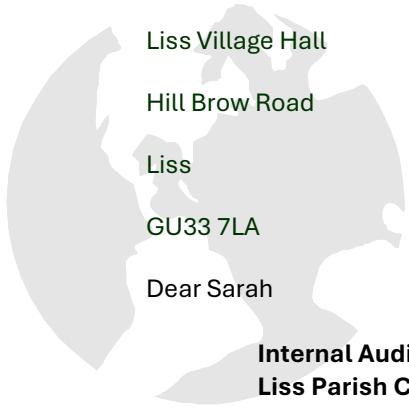
	Actual Last Year	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4000 Staff salary	7,981	8,150	8,150	0		0	100.0%	
4190 Cleaning Materials	21	0	0	0		0	0.0%	
4235 Grass Cutting	1,386	1,021	1,500	479		479	68.1%	
4240 Pitch Related Costs	332	80	350	270		270	22.9%	
4245 Other Grounds Costs	1,047	131	800	669		669	16.4%	
4255 Tree Sugery	375	0	1,000	1,000		1,000	0.0%	
4260 Hedge Cutting	0	0	110	110		110	0.0%	
West Liss Pitches :- Indirect Expenditure	<b>11,143</b>	<b>9,382</b>	<b>11,910</b>	<b>2,528</b>	<b>0</b>	<b>2,528</b>	<b>78.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(2,299)</b>	<b>(8,587)</b>	<b>0</b>	<b>8,587</b>				
6000 plus Transfer from EMR	816	0	0	0				
<b>Movement to/(from) Gen Reserve</b>	<b>(1,484)</b>	<b>(8,587)</b>	<b>0</b>	<b>8,587</b>				
Grand Totals:- Income	<b>41,216</b>	<b>25,841</b>	<b>42,807</b>	<b>16,966</b>			<b>60.4%</b>	
Expenditure	<b>42,127</b>	<b>43,594</b>	<b>42,807</b>	<b>(787)</b>	<b>0</b>	<b>(787)</b>	<b>101.8%</b>	
<b>Net Income over Expenditure</b>	<b>(912)</b>	<b>(17,753)</b>	<b>0</b>	<b>17,753</b>				
plus Transfer from EMR	<b>816</b>	<b>848</b>	<b>0</b>	<b>(848)</b>				
<b>Movement to/(from) Gen Reserve</b>	<b>(96)</b>	<b>(16,905)</b>	<b>0</b>	<b>16,905</b>				



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

31 July 2025

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 2024-2025**

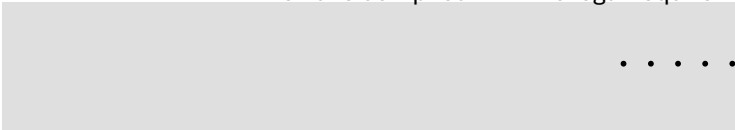
The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, considering public sector internal auditing standards or guidance.

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 2024-2025 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 2024
- The Accounts and Audit (England) Regulations 2015 (as amended).

This internal audit for 2024-2025 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 2025.

This is the final audit review in 2023-2024 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 Parish Clerk and Responsible Finance Officer has also provided back-up information for the period April 2024 to March 2025 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 2024-2025 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 (Charities Account) Account Number 00257581  
Lloyds Business Bank Instant (Liss PC Charities) Account 00270588.

- the Bank Reconciliations at 31 March 2025 were re-performed, and no errors were noted.

#### **Financial Statements 2024-2025**

A statement is made to agree that these Accounts give a true and fair view of the Financial Statements for 2024-2025.

#### **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

**LISS RECREATION GROUND**

England & Wales - Charity number 301871

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# Accounts

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**LISS RECREATION GROUND  
CHARITY NUMBER: 3018671**

**INCOME AND EXPENDITURE FOR THE FINANCIAL YEAR ENDING 31 MARCH 2024**

	31 March 2024	31 March 2023
<b>Income</b>		
	25,017.	23,727.
Rental	61	06
	16,198.	19,566.
Grants	00	00
Other income	-	-
	<u>41,215.</u>	<u>43,293.</u>
<b>Total Income</b>	61	06
<b>Expenditure</b>		
	20,970.	16,883.
Staffing cost	16	14
	4,117.	3,602.
Administration Cost	97	22
	11,834.	12,240.
Building Cost	07	74
	4,389.	4,517.
Grounds Cost	72	03
Loan Servicing Cost	-	-
	<u>41,311.</u>	<u>37,243.</u>
<b>Total Expenditure</b>	92	13
	<u>-</u>	<u>6,049.9</u>
<b>Total Deficit/Surplus</b>	<u><b>96.31</b></u>	<u><b>3</b></u>

**TRUSTEES REPORT**

The accounts for the financial year ending 31 March 2024 were audited by Lightatouch, the appointed auditors, on 2 September 2024.

Approved by Charities Working Group on behalf of Liss Parish Council on 7<sup>th</sup> October 2024.

k. Budden, Chair

**LISS RECREATION GROUND**  
**CHARITY NUMBER: 3018671**

**INCOME AND EXPENDITURE FOR THE FINANCIAL YEAR ENDING 31 MARCH 2024**

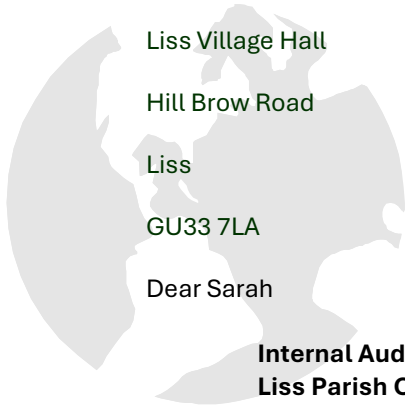
	31 March 2024	31 March 2023
<b>Income</b>		
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	<u>41,311.</u>	<u>37,243.</u>
<b>Total Expenditure</b>	92	13
	<u>-</u>	<u>6,049.9</u>
<b>Total Deficit/Surplus</b>	<u><b>96.31</b></u>	<u><b>3</b></u>



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

02 September 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 2023-2024**

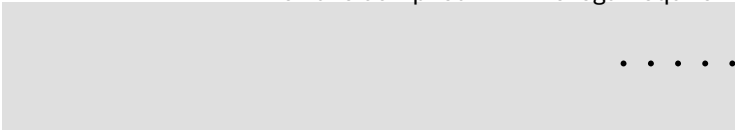
The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, considering public sector internal auditing standards or guidance.

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 2023-2024 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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September 3, 2024

Page 2

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)' March 2024
- The Accounts and Audit (England) Regulations 2015 (as amended).

This internal audit for 2023-2024 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 2024.

This is the final audit review in 2023-2024 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 2023 to March 2024 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 2023-2024 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.

We have noted that the Pavilion was closed and not in use during July 2023.

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 2024 were re-performed, and no errors were noted.

#### **Financial Statements 2023-2024**

A statement is made to agree that these Accounts give a true and fair view of the Financial Statements for 2023-2024.

#### **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

**LISS RECREATION GROUND**

England & Wales - Charity number 301871

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# Accounts

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LISS PARISH COUNCIL

LISS RECRETION GROUND– CHARITY REGISTRATION NUMBER 301871

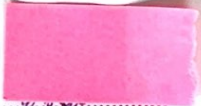
TRUSTEES REPORT FOR 2022/23

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.  
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**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

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Yours sincerely,

Tim Light FMAAT, Internal Auditor

DRAFT

**LISS RECREATION GROUND**

England & Wales - Charity number 301871

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# Accounts

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LISS PARISH COUNCIL

LISS RECREATION GROUND - CHARITY REGISTRATION NUMBER 301871

TRUSTEES REPORT FOR 2020/21

The accounts for the 2020/21 financial year were audited by Lightatouch, the appointed auditors, on 31<sup>st</sup> January 2022 and approved at the Liss Parish Council meeting on 21<sup>st</sup> March 2022.

During the year under review the Covid pandemic meant that rentals could not continue which has reduced income, however government Covid grant has brought in extra monies.

Running costs were lower as requirements were naturally lower due to Covid. Some operational costs were only applied part way through the year and some necessary maintenance was not carried out due to Covid restrictions to the end of March 2021.

Approved at Liss Parish Council on 21<sup>st</sup> March 2022.

Signed: .....

Name: K Budden

Position: Chair of Liss Parish Council

**Liss Recreation Ground Account - Charity reg. No.301871**

Year to <u>3/31/2020</u> £	Whole Year Budget £
<u>Income</u>	
405.75 Rentals (Rec)	450.00
11000.00 LPC Grant (Rec)	12147.00
25.00 Wayleaves	0.00
1000.00 HPFA Grant	0.00
12111.77 Rentals (Pavilion)	8000.00
0.00 Covid support grants	0.00
24500.00 LPC Grant (Pavilion)	14000.00
1.44 Interest	0.00
12430.75 Total Income Rec	12597.00
36613.21 Total Income Pavilion	22000.00
<u>49043.96</u>	<u>34597.00</u>
<u>Expenditure</u>	
<u>Rec West Liss</u>	
250.06 Services and repairs (hut maintenance) & <i>elec</i>	0.00
120.00 Hedges	120.00
750.00 Sundries (Field maintenance)	750.00
760.00 Contribution towards tractor/repairs/ins.etc	760.00
250.00 Tree surgery	250.00
363.00 Groundsman's allocation of time for year	363.00
2280.00 contract grass cutting	3700.00
6156.65 Rec ground staff costs	6731.00
<u>Pavilion</u>	
3457.25 Pavilion Staff costs 13107.00	6404.00
1277.00 Other - photocopy/post/misc 1277.00	1066.00
777.50 Insurance 700.00	850.00
453.65 phone and internet	575.00
250.00 audit	250.00
179.47 Water supply and wastewater	1000.00
80.56 Performing Rights	200.00
57.50 Fire fight equip servicing/replacement	200.00
298.33 Gas boiler & CCTV servicing	500.00
687.25 Cleaning materials & window cleaning	
3669.50 Contract cleaning & Consumables	4500.00
0.00 Maintenance - routine	500.00
0.00 Maintenance - capital works 1000	
0.00 Council tax	80.00
1105.45 Electricity	2000.00
1811.10 Gas	1500.00
1571.06 Solid waste	1500.00
10929.71 <u>Rec Total</u>	12674.00

15675.62 Pavilion Total

21125.00

26605.33 Charity Total

33799.00

22438.63 **Total Liss Recreation Ground Account**

798.00

12 Months to 3/31/2021 £	Amount under/ -over Budget
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110.00	340.00
12147.00	0.00
25.00	-25.00
0.00	0.00
6609.91	1390.09
19907.43	-19907.43
14000.00	0.00
1.19	-1.19

12282.00	315.00
40518.53	-18518.53

<u>52800.53</u>	-18203.53
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	0.00
	120.00
	750.00
	760.00
	250.00
	363.00
1800.00	1900.00
	6731.00

1298.71	5105.29
72.83	993.17
	850.00
421.58	153.42
	250.00
260.74	739.26
	200.00
59.50	140.50
	500.00
386.74	-386.74
	4500.00
1526.18	-1026.18
	0.00
651.03	-571.03
1336.49	663.51
940.89	559.11
159.15	1340.85

1800.00	10874.00
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7113.84 14011.16

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8913.84 24885.16

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43886.69 -43088.69



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

**02 February  
2022**

**The Parish Clerk**

**Liss Parish Council**

**The Council Room**

**Liss Village Hall**

**Hill Brow Road**

**Liss**

**GU33 7LA**

Dear Sarah

**First Interim Internal Audit Report**

**Liss Parish Council - April 2021 - December 2021**

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, taking into account public sector internal auditing standards or guidance. We confirm that we are independent of the Council.

The internal audit work to be carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2021-22 Annual Governance and Accountability Annual Return (AGAR).

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

- 'Governance and Accountability for Local Councils - A Practitioners' Guide (England)' 2021
- The Accounts and Audit (England) Regulations 2015 (as amended).

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## **Background**

Liss Parish Council had income and expenditure in 2020/2021 of between £200,000 and £300,000 and is subject to review by the External Auditor, PKF Littlejohn. The conclusion of audit notice from the External Auditor for 2020/2021 showed two “other matters” which states:

**Information received from the smaller authority confirms that the approval date entered in Section 2 of the AGAR is incorrect. This should read 05/05/21.**

**The smaller authority is advised to take care when completing the AGAR in the future to ensure that it is filled out correctly. Information received from the authority indicates that they have received insurance claims/refunds against expenditure during the year and have accounted for it as a receipt in Section 2, Box 3 rather than netting it against the relevant expense. The authority was unable to provide specific evidence when further details were requested. Whilst the Practitioners’ Guide is silent on the matter, it is our view that the true cost to the authority should be shown on a net basis. Accounting on a gross basis inflates the gross income and gross expenditure of the authority and can push the authority into a higher fee band than it would otherwise be in.**

***Audit Note: The Joint Practitioners Audit Group and the External Auditor are continuing to discuss this issue to agree a definitive proper practice which will be included in the updated version of the Practitioners Guide 2022.***

The Council is a sole managing trustee.

It is good practice for the Council to comply with the Local Government Transparency Code 2015.

The Council’s accounting records are maintained on RBS Omega Software.  
***(Audit Note: The Council have purchased RBS Omega Software has been introduced for recording financial transactions for the 2021/2022 financial year for both the Parish and Charities Accounts.***

Further confirmation has been obtained of good practice and compliance with the Transparency Code Regulation 2015 from the Council’s website.

The Council has appointed a new Responsible Finance Officer (RFO) who was appointed on 1 June 2021. She has made a good start to understand the requirements of the RBS Omega software and the processes required to ensure that sound financial control is maintained at the Parish Council.

The RFO has supplied back up information for the period April 2021 to December 2021 to support the current governance and financial management position of the Council.

The first interim internal audit visit was agreed with the Parish Clerk and RFO to be carried out on Thursday 20 January 2021 but due to IT issues on the day the

April 4, 2022

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Internal Auditor was not able to fulfil the commitment but agreed to return on Monday 31 January 2022 to complete the review. On the return visit the Parish Clerk was unable to be on site due to Covid 19 family issues but joined in on a meeting remotely with the Internal Auditor, the Assistant Clerk and RFO.

It was agreed that due to the RFO being new to the Council and the outstanding issues that remained incomplete for the Charity Accounts for the 2020/2021 financial year, the focus of the visit would concentrate on checking the status of the Charity Accounts and to provide support to the RFO to clear these so that they can be filed to the Charity Commission.

***(Audit Note: We are pleased to report that on the day of the visit balances were confirmed for the Charity Accounts and we have been able to sign off the account details so that these can be filed with the Charity Commission).***

We have also agreed with the Parish Clerk that a further return visit to check compliance with the governance and accountability for smaller authorities will be carried out on Thursday 10 March 2022.

### **Internal audit checks**

We have also undertaken a series of audit tests on those records available for this review including Council documents, Minutes, policies, procedures, and insurance documentation to ascertain the efficiency and effectiveness of the Parish Council's internal control framework. This internal audit report is based on the audit testing carried out at this review.

During this review we checked a sample of records and tested the following:

- Minutes of Council and Committee Meetings
- Policies and Procedures
- Bank and cash
- Investments
- Budgetary Control
- VAT claims
- Financial Risk Assessment
- Transparency of the Council website

### **Findings**

Details of good practice noted, our recommendations and other matters to be brought to the Council's attention are set out below.

### **Good practice**

- Staff remain aware of the requirements of GDPR
- The Council is registered with the ICO.
- Details of total payments authorised at meetings are recorded in the Minutes.

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- The Council take an active scrutiny role
- The budgeting process is detailed and monitored throughout the year.
- The Council remain compliant with the requirements of the Transparency Code Regulation 2015

### **Recommendations**

- The balances held in the Current Account remain high due to the income received from CIL receipts and should be reviewed. Consideration should be given to reinvest balances with a suitable provider to secure better rates of interest for maximising the balances held by the Parish Council. **(Audit Note: The Parish Clerk and RFO will make further enquires to resolve this issue).**
- A VAT reimbursement claim for the period April 2021- December 2021 should be submitted to HMRC in the near future.
- In accordance with proper practices required by the External Auditor, each Invoice should be initialled and dated by the Clerk and the words “checked and agreed” should be used to confirm that an authenticity check has been carried out to confirm the amount to be paid and that goods and services have been delivered. A stamp should be used to record these details.
- Bank reconciliations should be produced, printed off, signed and dated by the RFO each month. Discrepancies should be followed up and cleared by the RFO to ensure that bank reconciliations are agreed to the details from the bank statements.
- the Chair of Finance Committee should sign and date the bank reconciliations quarterly to confirm that bank reconciliations have been carried out accurately as part of Parish Council scrutiny role.

### **Other matters to be brought to the Council's attention**

- As indicated, it should be noted that the External Auditor has highlighted in 2020/2021 that any authority which receives income in respect of an insurance claim against expenditure during the year should not account for it as a receipt but should be netting it off against the relevant expense. Whilst the Practitioners' Guide is silent on the matter, the External Auditor's view is that the true cost to the authority should be shown on a net basis. Accounting on a gross basis inflates the gross income and gross expenditure of the authority and can push the authority into a higher fee band than it would otherwise be in. The Joint Practitioners Audit Group (JPAG) and the External Auditor are continuing to discuss this issue to agree a definitive proper

- practice which will be included in the updated version of the Practitioners Guide 2022.
- The Council have provided evidence of the posting date for the Exercise of Public Rights in 2021 and will be able to tick “Yes” to Assertion 4 on Section 1 (Governance Statement) of the AGAR 2021/2022 to comply with the requirements of the Accounts and Audit Regulations 2015. We will also be able to tick “Yes” to Control Objective M on the Annual Internal Audit Report 2021/2022.
  - We note that the risk assessment for 2021/2022 will need to be approved by full Council by 31 March 2022. We understand that this will be reviewed and approved at the full Council meeting in March 2022. Once completed we will be satisfied that the Council can tick “Yes” to Assertion 5 on Section 1 (Governance Statement) of the AGAR 2021/2022 to comply with the requirements for the External Auditor. We will then tick “Yes” to Control Objective C on the Annual Internal Audit Report 2021/2022. The 2021/2022 Risk Assessment should then be uploaded on to the Council website for information.
  - We also note that the Asset Register for 2021/2022 will need to be approved by full Council by the 31 March 2022. We understand that this will be reviewed and approved at the full Council meeting in March 2022. Once this is completed the Council can tick “Yes” to Assertion 6 on the Annual Governance Statement on the AGAR 2021/2022. We will be able to tick “Yes” to Control Objective H on the Annual Internal Audit Report 2021/2022.

### **Conclusion**

We have made recommendations in this report to enhance and strengthen the internal controls that exist. We can give limited assurance at this stage that the internal control framework is adequate, but we have agreed with the Parish Clerk and RFO that 2021/2022 is a transition year and that work in progress will be tested at the next visit to give full assurance that it is enough to take forward into 2022/2023. We will continue our testing at the next internal audit visit.

### **Next visit**

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The next internal audit visit has been arranged for **Thursday 10 March 2022.**

At this visit detailed checks will be carried out on:

- Minutes of Council Meetings
- Bank and cash
- Investments
- Income and expenditure
- VAT claims
- 2022/2023 budget requirements
- Financial Risk Assessment
- Payroll Information
- Asset Register
- Transparency Code Regulation 2015

### **Next Steps**

This report should be noted and circulated to the next meeting of the Parish Council.

They should decide what action will be taken on the recommendations we have made.

Tim Light FMAAT  
Internal auditor