

**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

## 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>				



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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