

LISS PARISH COUNCIL

VILLAGE HALL – CHARITY REGISTRATION NUMBER 301872

TRUSTEES REPORT FOR 2020/21

The accounts for the 2020/21 financial year were audited by Lightatouch, the appointed auditors, on 31/1/22 and approved at the Liss Parish Council meeting on 21<sup>st</sup> March 2022.

The total income figure was significantly elevated in 2020/21 by the receipt of Covid grant of £19,907.43.

Of the normal running costs the staff costs were reduced from previous year due to Covid pandemic and Village Hall having to close for use, thereby less cleaning was required to maintain through the year. Waste disposal was also minimised on cost due to Covid.

The budget amount for maintenance was not used in year as Covid did not allow for work to be done. This will be carried over into the next financial year.

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 21<sup>st</sup> March 2022

Signed:  .....

Name: K Budden

Position: Chair of Liss Parish Council

**Village Hall Account - Charity reg. No. 301872**

12 Months to <u>3/31/2020</u>	Whole Year <u>Budget</u>	12 Months to <u>3/31/2021</u>
<u>Income</u>		
10349.09 Rentals	6000.00	3226.83
0.00 Covid support grants	0.00	19907.43
21000.00 LPC Grant	23352.00	23352.00
0.00 District & County Councillor grants	0.00	0.00
17620.30 Ins claim	0.00	0.00
1.45 Account interest	0.00	1.19
<u>48970.84</u>	<u>29352.00</u>	<u><b>46487.45</b></u>
<u>Expenditure</u>		
2010.90 Gas	1800.00	1407.66
1832.46 Electricity	1800.00	1093.42
405.20 Water supply and sewage	750.00	134.93
1328.67 solid waste	1500.00	159.15
237.50 Council Tax & Performing Rights	335.00	
152.50 Fire fight equip servicing/replacement	350.00	427.00
301.66 Other servicing	225.00	
609.12 Cleaning materials & window cleaning	600.00	163.10
448.31 Maintenance	4000.00	1659.00
21017.52 Maintenance - capital works	0.00	
2528.00 Insurance	2528.00	2528.00
1277.00 Other - phone/copier/post/misc/stationary	1277.00	313.48
13439.15 Staff (Admin & Caretaker)	13701.00	7447.13
0.00 Expenses ie. banking/mileage/other	0.00	
200.00 Audit	200.00	200.00
<u>45787.99</u>	<u>29066.00</u>	<u><b>15532.87</b></u>
<u>3182.85</u>	<u>286.00</u>	<u><b>30954.58</b></u>
<b><u>Total Village Hall Account</u></b>		

5

Amount under/  
-over Budget

2773.17	46.22
-19907.43	
0.00	0.00
0.00	
0.00	
-1.19	
<u>-17135.45</u>	-58.38
392.34	21.80
706.58	39.25
615.07	82.01
1340.85	89.39
335.00	100.00
-77.00	-22.00
225.00	100.00
436.90	72.82
2341.00	58.53
0.00	#DIV/0!
0.00	0.00
963.52	75.45
6253.87	45.65
0.00	0.00
0.00	0.00
<u>13533.13</u>	46.56
<u>-30668.58</u>	



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

2<sup>nd</sup> February 2022

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 2020/2021**

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, 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 2019-20 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:

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)' March 2020
- The Accounts and Audit (England) Regulations 2015 (as amended).

This internal audit for 2019/20 will check 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 2021.

This is the final audit review in 2020/2021 to check that the Council 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 RFO has also provided back-up information for the period October 2020 to March 2020 and end of year details to support the current governance and financial management position of the Council.

As we have carried out interim internal audit visits through 2020/2021, we 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 2021 were re-performed and no errors were noted.

#### **Financial Statements 2020/21**

A statement was made to agree that these Accounts give a true and fair view of the Financial Statements for 2020/2021.

*(Audit Note: it was agreed with the previous RFO after consultation with the Chairman and Clerk that the PWLB loans treatment should be recorded and actioned through the Parish Council main account. Therefore, suitable adjustments have been made to review the details and ensure that these have been appropriate amended for the 2018/2019 and 2019/2020 financial years).*

*February 9, 2023*

*Page 3*

### **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