

LISS VILLAGE HALL
CHARITY NUMBER: 301867

INCOME AND EXPENDITURE FOR THE FINANCIAL YEAR ENDING 31 MARCH 2024

	31 March 2024	31 March 2023
Income		
	11,508.5	8,667.
Rental	4	45
	24,256.0	18,313.0
Grants	0	0
	228.	9.3
Other income	62	4
	<hr/> 35,993.1	<hr/> 26,989.7
Total Income	6	9
 Expenditure		
	15,693.9	15,238.8
Staffing cost	8	7
	3,409.	3,220.
Administration Cost	73	00
	11,516.6	9,908.
Building Cost	1	36
	122.	147.
Grounds Cost	14	57
Loan Servicing Cost	-	-
	<hr/> 30,742.4	<hr/> 28,514.8
Total Expenditure	6	0
	<hr/>	<hr/>
	5,250.7	-
Total Deficit/Surplus	<hr/> 0	<hr/> 1,525.01

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 7th October 2024

K. Budden, Chair

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Total Deficit/Surplus	<u>0</u>	<u>1,525.01</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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- '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