

LISS PARISH COUNCIL

VILLAGE HALL – CHARITY REGISTRATION NUMBER 301872

TRUSTEES REPORT FOR 2019/20

The accounts for the 2019/20 financial year were audited by Lightatouch, the appointed auditors, on 9<sup>th</sup> June 2020 and approved at the Liss Parish Council meeting on 15<sup>th</sup> June 2020.

For the year under review there was an excess of expenditure over income of approx. £3,000.

The total income figure was significantly elevated in 2019/20 by the receipt of the payment of £17,620 for an insurance claim, following damage to the hall caused by a motor vehicle crashing into the side of the building at the beginning of June 2019. The repairs of this damage plus repairs to the building's sewer gave a total for the 2019/20 maintenance capital works of £21,018.

Of the normal running costs the largest item was staff costs at £13,439.15. These costs were lower than in 2018/19.

The Charity still held reserves earmarked for structural maintenance of £10,000 as at 31<sup>st</sup> March.

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 15<sup>th</sup> June 2020



R A Hargreaves

Chair of the Council

**LISS PARISH COUNCIL****Item 7 e)****CHARITIES ACCOUNTS FOR THE TWELVE MONTHS TO 31st MARCH 2020**

	Whole Year Budget £	12 Months to 3/31/2020 £	Amount under/ -over Budget	%
<u>Income</u>				
Village Hall	33250.00	48970.84	15720.84	47.28
Liss Recreation Ground (Rec & Pavilion)	42525.00	49043.96	6518.96	15.33
Allotments	6625.00	6446.11	-178.89	-2.70
	<u>82400.00</u>	<u>104460.91</u>	<u>22060.91</u>	26.77
<u>Expenditure</u>				
Village Hall	33005.00	45787.99	###	-38.73
Liss Recreation Ground (Rec & Pavilion)	41274.00	26605.33	14668.67	35.54
Allotments	6576.00	6424.54	151.46	2.30
	<u>80855.00</u>	<u>78817.86</u>	<u>2037.14</u>	2.52
<b>Excess/(deficit) of income over expendi</b>	<u>1545.00</u>	<u>25643.05</u>	<u>24098.05</u>	1559.74

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

<u>Income</u>				
Rentals	12250.00	10349.09	1900.91	15.52
LPC Grant	21000.00	21000.00	0.00	0.00
District & County Councillor grants	0.00	0.00	0.00	
Ins claim	0.00	17620.30	###	
Account interest	0.00	1.45	-1.45	
	<u>33250.00</u>	<u>48970.84</u>	<u>###</u>	-47.28
<u>Expenditure</u>				
Gas	1800.00	2010.90 x	-210.90	-11.72
Electricity	1800.00	1832.46 x	-32.46	-1.80
Water supply	230.00	173.90 x	56.10	24.39
Sewage	520.00	231.30 x	288.70	55.52
solid waste	600.00	1328.67 x	-728.67	-121.45
Performing Rights	260.00	158.12 x	101.88	39.18
Fire fight equip servicing/replacement	350.00	152.50 x	197.50	56.43
Gas boiler servicing	225.00	301.66 x	-76.66	-34.07
Cleaning materials & window cleaning	600.00	609.12 x	-9.12	-1.52
Contract cleaning	5200.00	0.00	5200.00	100.00
Maintenance - routine	500.00	448.31 x	51.69	10.34
Maintenance - capital works	3000.00	21017.52 x	###	-600.58
Council tax	75.00	79.38 x	-4.38	-5.84
Insurance	2528.00	2528.00	0.00	0.00
Other - phone/copier/post/misc/stationary	1277.00	1277.00	0.00	0.00
Staff (Admin & Caretaker)	13840.00	13439.15 x	400.85	2.90
Expenses ie. banking/mileage/other	0.00	0.00	0.00	0.00
Audit & bank charges	200.00	200.00 x	0.00	0.00
	<u>33005.00</u>	<u>45787.99</u>	<u>###</u>	-38.73
<b>Total Village Hall Account</b>	<u>245.00</u>	<u>3182.85</u>	<u>-2937.85</u>	

	Whole Year Budget £	12 Months to 3/31/2020 £	Amount under/ -over Budget £ %	
<b><u>Liss Recreation Ground Account - Charity reg. No.301871</u></b>				
<b><u>Income</u></b>				
Rentals (Rec)	2000.00	405.75	1594.25	79.71
LPC Grant (Rec)	11000.00	11000.00	0.00	0.00
Wayleaves	25.00	25.00	0.00	0.00
HPFA Grant	0.00	1000.00	-1000.00	-
Rentals (Pavilion)	5000.00	12111.77	-7111.77	-142.24
LPC Grant (Pavilion)	24500.00	24500.00	0.00	0.00
Interest	0.00	1.44	-1.44	-
Total Income Rec	13025.00	12430.75	594.25	4.56
Total Income Pavilion	29500.00	36613.21	-7113.21	-24.11
	<u>42525.00</u>	<u>49043.96</u>	-6518.96	-15.33
<b><u>Expenditure</u></b>				
<b><u>Rec</u></b>				
Services and repairs (hut maintenance) & e/	0.00	250.06 x	-250.06	-
Hedges	120.00	120.00 x	0.00	0.00
Sundries (Field maintenance)	750.00	750.00 x	0.00	0.00
Contribution towards tractor/repairs/ins.etc	760.00	760.00 x	0.00	0.00
Tree surgery	250.00	250.00 x	0.00	0.00
Groundsman's allocation of time for year	363.00	363.00 x	0.00	0.00
contract grass cutting	3700.00	2280.00 x	1420.00	38.38
Rec ground staff costs	6156.65	6156.65 x	0.00	0.00
<b><u>Pavilion</u></b>				
Pavilion Staff costs	13107.00	3457.25 x	9649.75	73.62
Other - photocopy/post/misc	1277.00	1277.00	0.00	0.00
Insurance	700.00	777.50 x	-77.50	-11.07
phone and internet	560.00	453.65 x	106.35	18.99
audit	250.00	250.00 x	0.00	0.00
Water supply and wastewater	1000.00	179.47 x	820.53	82.05
Performing Rights	200.00	80.56 x	119.44	59.72
Fire fight equip servicing/replacement	200.00	57.50 x	142.50	71.25
Gas boiler & CCTV servicing	500.00	298.33 x	201.67	40.33
Cleaning materials & window cleaning	500.00	687.25 x	-187.25	-37.45
Contract cleaning	5200.00	3669.50 x	1530.50	29.43
Maintenance - routine	500.00	0.00 x	500.00	100.00
Maintenance - capital works	1000.00	0.00	1000.00	100.00
Council tax	80.00	0.00 x	80.00	100.00
Electricity	2000.00	1105.45 x	894.55	44.73
Gas	1500.00	1811.10 x	-311.10	-20.74
Solid waste	600.00	1571.06 x	-971.06	-161.84
<b><u>Rec Total</u></b>	12099.65	10929.71	1169.94	9.67
<b><u>Pavilion Total</u></b>	29174.00	15675.62	13498.38	46.27
<b><u>Charity Total</u></b>	<u>41273.65</u>	<u>26605.33</u>	<u>14668.32</u>	35.54
<b><u>Total Liss Recreation Ground Account</u></b>	<u>1251.35</u>	<u>22438.63</u>	<u>###</u>	-1693.15

**Allotments Account - Charity reg. No.237190**Income

Rentals	2625.00	2444.67	180.33	6.87
LPC Grant	4000.00	4000.00	0.00	0.00
Interest	0.00	1.44	-1.44	
	<u>6625.00</u>	<u>6446.11</u>	<u>178.89</u>	2.70

Expenditure

Incidental expenses & water charges	1700.00	1548.69 x	151.31	8.90
Staff (Admin)	3892.85	3892.85 x	0.00	0.00
Groundsman's allocation of time	363.00	363.00 x	0.00	-
Tree surgery	250.00	250.00 x	0.00	
Other - phone/photocopy/post/misc	370.00	370.00 x	0.00	0.00
	<u>6575.85</u>	<u>6424.54</u>	<u>151.31</u>	2.30

**Total Allotments Account**

<u>49.15</u>	<u>21.57</u>	<u>27.58</u>	56.11
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Balance at 1/04/19	11,056.87
Income for the year	25,643.05
Balance at 31/03/20	<u>36,699.92</u>

## Represented by:

## Cash &amp; Bank

Charity Current Account	3/31/2020	3,299.11
Charity Deposit Account	3/31/2020	4,450.80
		<u>7,749.91</u>

Debtors - VAT	5,589.94
- Main account	2,454.61
- Pavilion Account	29,707.32
unbanked	182.00
	<u>45,683.78</u>

Less: Creditors - (1100)& Scout (405) deposits	- 1,505.00
- Main acc.	- 6,633.68
- refunds made	- 577.25
	<u>- 8,715.93</u>

36,967.85 267.93

## Earmarked Reserves:

Village Hall structural maintenance	5,000.00
Village Hall Capital works	5,000.00
	<u>10,000.00</u>
General Reserve	26,699.92
	<u>36,699.92</u>

R Hargreaves

Chairman, Liss Parish Council

RFO, Liss Parish Council

Lightatouch

Appointed Auditors



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

09 June 2020

The Responsible Finance Officer

Liss Parish Council

The Council Room

Liss Village Hall

Hill Brow Road

Liss

GU33 7LA

Dear Liz

**Internal Audit Letter Report  
Liss Parish Council - Charity Accounts 2019/2020**

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:

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- '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 2020.

This is the final audit review in 2019/2020 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 current Coronavirus outbreak has delayed further visits taking place, but consultations have continued by telephone conference calls with the Responsible Finance Officer (RFO). The RFO has also provided back-up information for the period February 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 2019/2020, 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 2020 were re-performed and no errors were noted.

#### **VAT**

- It was noted that a VAT reimbursement claim had been submitted for the period January 2019 to 31 March 2019 for £26,688.44 for the Charity and Pavilion Accounts in April 2019.

#### **Financial Statements 2019/20**

A statement was made to agree that these Accounts give a true and fair view of the Financial Statements for 2019/2020.

***(Audit Note: it was agreed with the 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 2019/2020 financial year)***

**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. All minor points were cleared at the internal audit visit for the various transactional elements.

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