

West Wittering Parish Council

Annual Financial Statements for the year ended 31 March 2024

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THE ACCOUNTS AND AUDIT REGULATIONS 2015 REQUIRE THE COUNCIL TO CONSIDER AND APPROVE THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN, PRIOR TO AUDIT, BY 30 JUNE 2024.

AS THE COUNCIL'S INCOME IS LESS THAN THE THRESHOLD OF £6.5 MILLION, THERE IS NO STATUTORY REQUIREMENT TO PREPARE A FULL SET OF FINANCIAL STATEMENTS.

THESE FINANCIAL STATEMENTS GIVE MORE DETAILED FIGURES THAN THOSE INCLUDED IN THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN, WHICH IT IS BELIEVED WILL GIVE READERS A GREATER UNDERSTANDING OF THE SERVICES PROVIDED AND WORK UNDERTAKEN BY THE COUNCIL.

West Wittering Parish Council

Councillors and Advisers

Mrs N Pike (Re-elected 4 May 2023) (Chairman from 9 May 2024)
Mr R Hutton (Re-elected 4 May 2023) (Chairman to 9 May 2024)
Mrs J Barrett (Retired 8 May 2023)
Mr W Buckland (Re-elected 4 May 2023)
Mr S Debege (Re-elected 4 May 2023)
Mrs L Handford (Re-elected 4 May 2023)
Mr K Martin (Re-elected 4 May 2023)
Mr H Patel (Re-elected 4 May 2023)
Mr I Western (Elected 8 May 2023)
Mrs B Wright (Re-elected 4 May 2023)

Clerk to the Council and Responsible Financial Officer

Mrs S Hawker
The Pavilion
Rookwood Road
West Wittering
Chichester
West Sussex
PO20 8LT

Bankers

Barclays Bank plc
74-75 East Street
Chichester
West Sussex
PO19 1HT

West Wittering Parish Council

Statement of principal accounting policies

1 Accounting Convention

This Council is defined as a 'smaller authority' under the Accounts and Audit Regulations 2015, which require the completion of an Annual Governance and Accountability Return which comprises 'inter alia' an external audit report. These unaudited financial statements have been drawn up in accordance with proper accounting practices for smaller authorities as laid down in "Governance and Accountability for Smaller Authorities in England - a Practitioner's Guide 2024" and, whilst not required to be statutorily disclosed, are designed to present fairly the financial position and results of operations of the Council. The accounts have been prepared under the historical cost convention.

2 Scope

The accounts include all activities carried out by the Parish Council. They do not include the accounts of two registered Charities, Sportsfield (No. 305441) and Snowhill (No. 305442) for which the Parish Council is the sole trustee.

3 Assets of the Council

The principal assets owned by the Council are:

An area of land designated as the Millennium Meadow which is used primarily by West Wittering Cricket Club under licence.

An area of land known as the Village Green which is designated as a Village Green.

An area of frontage to the sea known as Marine Drive Bank.

An area of land off Ellanore Lane which is designated for use as allotments.

Public conveniences in Pound Road that have an insured value of £143,584.

A Pavilion on the Sportsfield which is valued for insurance purposes at £900,098 exclusive of contents.

At the Millennium Meadow there are barriers to prevent unauthorised access by vehicles. The barriers have an insurance value of £5,065.

47 street lamps, 11 public seats, 4 noticeboards and 3 bus shelters that are situated in various locations throughout the Parish.

Office equipment valued for insurance purposes at £14,229.

4 Taxation

As a local authority the Parish Council is not liable for Corporation Tax. The Council is not registered for the purposes of VAT and makes no taxable supplies. VAT charged on goods and services purchased by the Council for non-business activities is reclaimed from HM Revenue & Customs.

5 Borrowings

In accordance with Chartered Institute of Public Finance and Accountancy guidance, only temporary borrowings are included in the balance sheet.

West Wittering Parish Council

Income and expenditure account for the year ended 31 March 2024

	Notes	2024	2023
		£	£
Income			(Re-stated)
Precept		125,750	119,325
Agency Services reimbursed		-	-
Loan/Capital Receipts		-	-
Allotment Rents receivable	2	2,189	1,770
Grants and donations	3	14,638	6,945
Interest received		906	196
Licence fees		-	1,859
Contributions to expenditure from others	3	1,975	27,818
Sale of Assets		-	-
Other including Insurance Claim		1,389	-
		<u>146,847</u>	<u>157,913</u>
Expenditure			
Administration	4	62,509	49,706
Neighbourhood Plan		3,856	1,496
Loan repayment and interest	6	3,173	3,173
Agency Services		-	-
Section 137 Payments	5	5,449	6,715
Capital Expenditure	1	2,040	3,364
Allotments		7,339	1,860
Highways and Footpaths		11,676	33,101
Lighting		9,293	4,323
Parks and Open Spaces		23,998	17,751
Pavilion		23,637	14,806
Beachfront Shingle and Protection Works		1,160	1,850
Flood Risk Assessment and Flooding Alleviation		-	-
Community Warden contribution		4,500	3,463
Public Toilets		10,105	2,501
Mobile Amenity Tip contribution		8,922	8,835
Provision for bad debts		-	-
Other Interest payable		-	-
		<u>177,657</u>	<u>152,944</u>
(Deficit)/Surplus		<u>(30,810)</u>	<u>4,969</u>

Cumulative Fund Balance

Balance brought forward at 1 April 2023	98,383	93,414
Add: Total income	146,847	157,913
	<u>245,230</u>	<u>251,327</u>
Less: Total expenditure	177,657	152,944
	<u>67,573</u>	<u>98,383</u>
Balance carried forward as at 31 March 2024	<u>67,573</u>	<u>98,383</u>

The figures for 2022-23 have been re-stated to reflect changes in the accounting for Community Infrastructure Levy receipts.

West Wittering Parish Council

Balance sheet as at 31 March 2024

	Notes	2024	2023 £ (Re-stated)
Long Term Assets			
Investments		-	-
Long Term Debts		-	-
Current assets			
Stocks and Stores		-	-
Work in progress		-	-
Debtors	7	436	50
VAT recoverable	7	8,292	5,697
Payments in advance	7	200	449
Deferred expenditure	7	14,035	8,983
Temporary lendings		-	-
Cash on deposit, at bank and in hand		82,205	121,949
Total Assets		105,168	137,128
Current liabilities			
Creditors: Amounts falling due within one year	8	37,595	38,745
Temporary Loans		-	-
Cash Overdrawn		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		67,573	98,383
LONG TERM LIABILITIES		-	-
TOTAL NET ASSETS		67,573	98,383
Represented by:			
Earmarked Funds		33,649	20,611
General Fund balance		33,924	77,772
TOTAL FUNDS		67,573	98,383

The above statement represents fairly the financial position of the authority as at 31 March 2024 and reflects its income and expenditure during the year.

Approved by the Council 13 June 2024

Chairman.....

Clerk and Responsible Financial Officer.....

West Wittering Parish Council

Notes to the accounts for the year ended 31 March 2024

1 Assets

2024
£

a. During the year, the following assets were purchased:

Laptop Computer	508
Commemorative Seat	982
Public Bench	550

	2,040

During the year assets with a total value of were transferred to the Sportsfield Charity (£189,043) and the Snowhill Charity (£4,733)	193,776
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b. At 31 March 2024 the following assets were held

	£
COMMUNITY ASSETS	
Sportsfields and Public Open Spaces	1
Allotments	1
Pavilion including contents	515,158
Street Lights	47
Land at Village Green	31,800
Public Seats, Bus Shelters, and Noticeboards	22,873
Office Equipment	11,975
Millennium Meadow fencing and gates	9,786
Toilets washer/driers	16,983
Flagpole	1,066

	609,690
	=====

With the exception of the assets acquired since 1 April 2012, which are valued at cost, the Community Land and Allotments, which each have a nominal value of £1 and the Street Lights which have a nominal value of £1 per column, the basis of valuation of these assets is insured value as at 31 March 2012.

2 Tenancies - Rents receivable

The allotment holders have tenancy agreements with the Council.

West Wittering Parish Council

Notes to the accounts for the year ended 31 March 2024

3 Grants and contributions towards expenditure

The Council continued to receive Community Infrastructure Levy funds from Chichester District Council. During the year £14,638 was received.

Chichester District Council made a contribution of £500 towards the cost of a commemorative seat. Members of the public made a total of three Contributions, totalling £1,100, towards the cost of providing and maintaining public seats.

East Wittering & Bracklesham Parish Council made a contribution of £250 towards the cost of providing the Allotments.

A contribution of £125 was made towards the costs of maintaining sports facilities.

4 Administration

	£
Employment costs	40,010
Administrative expenses	19,649
Insurances	2,850

	62,509
	=====

Expenditure of £417 was incurred on the printing and distribution of a newsletter.

5 Section 137 Payments

Section 137 of the Local Government Act 1972 (as amended) enables the Council to spend up to the product of £9.93 per head on the electoral register for the benefit of people in its area on activities and projects not specifically authorised by other powers. The total amount available for this purpose in 2023-24 was £21,856.

The payments made were:

	£
4Sight Vision Support	385
Home-Start Chichester & District	500
Witterings First Responders	700
Manhood Peninsula Partnership	1,074
Manhood Mobility Volunteer Service	650
West Wittering Parochial Church Council	1,600
West Wittering Sailing Club	540

	5,449
	=====

West Wittering Parish Council

Notes to the accounts for the year ended 31 March 2024

6 Loan repayment

The Council has a loan from the Public Works Loan Board that is repayable by annual instalments until the year 2025. The loan was originally taken out to purchase the Millennium Meadow in the year 2000. The amount outstanding at 31 March 2024 was £5,969.

7 Debtors and VAT recoverable

	£
Other Local Authorities	-
HM Revenue & Customs	8,292
Other	436
Payments in advance	200
Deferred expenditure	14,035

None of the debts was more than three months old.

8 Creditors

	£
Other Local Authorities	4,139
Sundry Creditors	22,018
Deferred income	10,013
Security Deposits	1,425

	37,595
	=====

9 Contingent liabilities

As at the balance sheet date the Council had no contingent liabilities.

10 Agency Work

No work was carried out for the Council on an agency basis nor did the Council act as an agent for any other local authority.

11 Pensions

During the year, the Council made payments into a Defined Contribution Pension Scheme for its employee. The monthly amounts varied but were never more than 6% of gross salary.

West Wittering Parish Council
Unaudited Annual Financial Statements
for the year ended 31 March 2024