

# **West Wittering Parish Council**

## **Annual Financial Statements**

### **for the year ended 31 March 2025**

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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 2025.

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 (Chairman from 9 May 2024)  
Mr R Hutton (Chairman to 9 May 2024)  
Mr W Buckland  
Mr S Debege  
Mrs L Handford  
Mr K Martin  
Mr H Patel  
Mr I Western  
Mrs B Wright

### 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.

### 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 £150,764.

A Pavilion on the Sportsfield which is valued for insurance purposes at £945,103 exclusive of contents.

At the Millennium Meadow there are barriers to prevent unauthorised access by vehicles. The barriers have an insurance value of £5,318.

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 £14,941.

### 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 2025

	Notes	2025	2024
		£	£
<b>Income</b>			
Precept		132,038	125,750
Agency Services reimbursed		-	-
Loan/Capital Receipts		-	-
Allotment Rents receivable	2	2,339	2,189
Grants and donations	3	-	14,638
Interest received		1,126	906
Licence fees		-	-
Contributions to expenditure from others	3	405	1,975
Sale of Assets		-	-
Other including Charity Receipts		12,337	1,389
		-----	-----
Total income		148,245	146,847
		-----	-----
<b>Expenditure</b>			
Administration	4	63,256	62,509
Neighbourhood Plan		-	3,856
Planning and Environmental issues		-	-
Loan repayment and interest	6	3,173	3,173
Agency Services		-	-
Section 137 Payments	5	5,413	5,449
Capital Expenditure	1	-	2,040
Allotments		288	7,339
Highways and Footpaths		5,757	11,676
Lighting		7,597	9,293
Parks and Open Spaces		8,407	23,998
Pavilion		11,783	23,637
Beachfront Shingle and Protection Works		1,160	1,160
Flood Risk Assessment and Flooding Alleviation		-	-
Community Warden contribution		4,680	4,500
Public Toilets		7,938	10,105
Mobile Amenity Tip contribution		9,235	8,922
Payments on behalf of charities		7,350	-
Provision for bad debts		-	-
Other Interest payable		-	-
		-----	-----
Total expenditure		136,037	177,657
		-----	-----
<b>Surplus/(Deficit)</b>		<b>12,208</b>	<b>( 30,810 )</b>
		=====	=====

## Cumulative Fund Balance

Balance brought forward at 1 April 2024	67,573	98,383
<b>Add:</b> Total income	148,245	146,847
	-----	-----
	215,818	245,230
<b>Less:</b> Total expenditure	136,037	177,657
	-----	-----
Balance carried forward as at 31 March 2025	79,781	67,573
	=====	=====

# West Wittering Parish Council

## Balance sheet as at 31 March 2025

	Notes	2025	2024 £
<b>Long Term Assets</b>			
Investments		-	-
Long Term Debts		-	-
<b>Current assets</b>			
Stocks and Stores		-	-
Work in progress		-	-
Debtors	7	236	436
VAT recoverable	7	8,914	8,292
Payments in advance	7	-	200
Deferred expenditure	7	17,942	14,035
Temporary lendings		-	-
Cash on deposit, at bank and in hand		97,281	82,205
<b>Total Assets</b>		<b>124,373</b>	105,168
<b>Current liabilities</b>			
Creditors: Amounts falling due within one year	8	44,592	37,595
Temporary Loans		-	-
Cash Overdrawn		-	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>79,781</b>	67,573
LONG TERM LIABILITIES		-	-
<b>TOTAL NET ASSETS</b>		<b>79,781</b>	67,573
Represented by:			
Earmarked Funds		31,193	31,218
General Fund balance		48,588	36,355
<b>TOTAL FUNDS</b>		<b>79,781</b>	67,573

The above statement represents fairly the financial position of the authority as at 31 March 2025 and reflects its income and expenditure during the year.

Approved by the Council 5 June 2025

Chairman.....

Clerk and Responsible Financial Officer.....

# West Wittering Parish Council

## Notes to the accounts for the year ended 31 March 2025

### 1 Assets

2025  
£

a. During the year no assets were purchased, and there were no asset disposals.

b. At 31 March 2025 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.

### 3 Grants and contributions towards expenditure

Two organisations made contributions totalling £280 towards the cost of maintaining the Pavilion.

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

# West Wittering Parish Council

## Notes to the accounts for the year ended 31 March 2025

### 4 Administration

	£
Employment costs	42,052
Administrative expenses	18,736
Insurances	2,468
	-----
	61,622
	=====

Expenditure of £705.00 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 £10.81 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 2024-25 was £24,268.

The payments made were:

	£
4Sight Vision Support	520
Home-Start Chichester & District	600
Youth Dream Selsey	530
Manhood Peninsula Partnership	1,013
Manhood Mobility Volunteer Service	650
West Wittering Parochial Church Council	1,600
Manhood Wildlife Heritage Group	500
	-----
	5,413
	=====

### 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 2025 was £3,058.

### 7 Debtors and VAT recoverable

	£
Other Local Authorities	-
HM Revenue & Customs	8,914
Other	236
Payments in advance	-
Deferred expenditure	17,942

None of the debts was more than three months old.

# West Wittering Parish Council

## Notes to the accounts for the year ended 31 March 2025

### 8 Creditors

	£
Other Local Authorities	13,670
Sundry Creditors	14,685
Charities (Snowhill and Sportsfield)	4,824
Deferred income	10,013
Security Deposits	1,400
	-----
	44,592
	=====

### 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 2025