

West Wittering Parish Council

Annual Financial Statements

for the year ended 31 March 2022

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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 2022.

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

Mr R Hutton (Chairman)
Mrs J Barrett
Mr W Buckland
Mr S Debege
Mrs L Handford
Mr K Martin
Mr H Patel
Mrs N Pike
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 2021" 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 Snowhill which is designated as a Public Open Space.

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 £109,273.

An area of land, off Rookwood Road, known as the Sportsfield.

The Sportsfield contains a pavilion which is valued for insurance purposes at £685,006 exclusive of contents.

Within the Sportsfield there are items of playground equipment which are valued for insurance purposes at £41,128 exclusive of the safety surfaces. Also, there are Tennis Courts with an insured value of £107,812 and Outdoor Gym Equipment and Signs with an insured value of £28,183.

At the Sportsfield, Millennium Meadow and Snowhill there are barriers to prevent unauthorised access by vehicles. The barriers have a combined insurance value of £8,196.

47 street lamps, 42 public seats, 4 noticeboards and 3 bus shelters that are situated in various locations throughout the Parish.

Office equipment valued for insurance purposes at £11,513.

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 2022

	Notes	2022	2021
		£	£
Income			
Precept		115,850	110,376
Agency Services reimbursed		-	-
Loan/Capital Receipts		-	-
Allotment Rents receivable	2	1,695	1,563
Grants and donations	3	12,817	4,583
Interest received		11	95
Licence fees		1,772	1,747
Contributions to expenditure from others	3	6,682	17,090
Sale of Assets		-	-
Other		4	-
		-----	-----
Total income		138,831	135,454
		-----	-----
Expenditure			
Administration	4	46,506	44,134
Neighbourhood Plan		4,718	8,913
Planning and Environmental issues		15,717	-
Loan repayment and interest	6	3,173	3,173
Agency Services		-	-
Section 137 Payments	5	5,874	6,074
Capital Expenditure	1	579	17,559
Allotments	3	2,871	5,872
Highways and Footpaths		5,060	10,003
Lighting		3,990	3,401
Parks and Open Spaces	3	15,985	17,532
Pavilion	3	9,600	8,691
Beachfront Shingle and Protection Works		720	680
Millennium Meadow Resurfacing		-	4,159
Flood Risk Assessment and Flooding Alleviation		-	-
Community Warden contribution		3,395	3,329
Public Toilets		2,784	6,860
Mobile Amenity Tip contribution		9,009	-
Provision for bad debts		-	-
Other Interest payable		-	-
		-----	-----
Total expenditure		129,981	140,380
		-----	-----
Surplus/(Deficit)		8,850	(4,926)
		=====	=====

Cumulative Fund Balance

Balance brought forward at 1 April 2021	84,564	89,490
Add: Total income	138,831	135,454
	-----	-----
	223,395	229,944
Less: Total expenditure	129,981	140,380
	-----	-----
Balance carried forward as at 31 March 2022	93,414	84,564
	=====	=====

West Wittering Parish Council

Balance sheet as at 31 March 2022

	Notes	2022	2021 £
Long Term Assets			
Investments		-	-
Long Term Debts		-	-
Current assets			
Stocks and Stores		-	-
Work in progress		-	-
Debtors	7	3,450	71
VAT recoverable	7	6,284	4,500
Payments in advance		-	72
Deferred expenditure	7	8,983	6,327
Temporary lendings		-	-
Cash on deposit, at bank and in hand		110,487	100,730
		-----	-----
Total Assets		129,204	111,700
Current liabilities			
Creditors: Amounts falling due within one year	8	35,790	27,136
Temporary Loans		-	-
Cash Overdrawn		-	-
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		93,414	84,564
LONG TERM LIABILITIES		-	-
		-----	-----
TOTAL NET ASSETS		93,414	84,564
		=====	=====
Represented by:			
Earmarked Funds		11,388	10,963
General Fund balance		82,026	73,601
		-----	-----
TOTAL FUNDS		93,414	84,564
		=====	=====

The above statement represents fairly the financial position of the authority as at 31 March 2022 and reflects its income and expenditure during the year.

Approved by the Council 16 June 2022

Chairman.....

Clerk and Responsible Financial Officer.....

West Wittering Parish Council

Notes to the accounts for the year ended 31 March 2022

1 Assets

2022
£

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

Laptop computer	579
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b. Asset disposals during the year

There were no asset disposals in the year

c. At 31 March 2022 the following assets were held

	£
COMMUNITY ASSETS	
Sportsfields and Public Open Spaces	1
Allotments	1
Pavilion including contents	515,158
Public Open Space and Playground Equipment	55,390
Street Lights	47
Land at Village Green	31,800
Public Seats, Bus Shelters and Noticeboards	27,664
Outdoor Gym	22,902
Office Equipment	11,167
Sportsfield gates and lighting	20,547
Sportsfield fencing	12,416
Millennium Meadow fencing	8,999
Toilets washer/driers	16,983
Tennis courts	73,921
Flagpole	1,066

	798,062
	=====

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 2022

3 Grants and contributions towards expenditure

The F Glenister Woodger Trust CIO made contributions totalling £2,475 towards the cost of refurbishing the sheds at the Allotments.

The West Wittering Allotments Association made a contribution of £151 towards the cost of refurbishing the sheds at the Allotments.

East Wittering & Bracklesham Parish Council made a contribution of £250 towards the running costs of the Allotments, and a contribution of £3,450 towards the costs of a Planning Appeal.

The Council received the sum of £4,550 from the Chichester District Council New Homes Bonus, which was used to create a Wildflower Meadow.

The Council continued to receive Community Infrastructure Levy funds from Chichester District Council. During the year £8,267 was utilised.

Seven contributions, totalling £356, were made towards the costs of operating the Pavilion and maintaining sports facilities.

4 Administration

	£
Employment costs	29,473
Administrative expenses	14,508
Insurances	2,525

	46,506
	=====

5 Section 137 Payments

Section 137 of the Local Government Act 1972 (as amended) enables the Council to spend up to the product of £8.41 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 2021-22 was £18,746.

The payments made were:

	£
4Sight	300
Homestart	400
Witterings First Responders	500
Manhood Peninsula Partnership	1,074
Manhood Mobility Volunteer Service	600
West Wittering Primary School	1,500
West Wittering Parochial Church Council	1,500

	5,874
	=====

West Wittering Parish Council

Notes to the accounts for the year ended 31 March 2022

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 2022 was £11,376.

7 Debtors and VAT recoverable

	£
Other Local Authorities	3,450
HM Revenue & Customs	6,284
Other	-
Payments in advance	-
Deferred expenditure	8,983

None of the debts was more than three months old.

8 Creditors

	£
Other Local Authorities	12,538
Sundry Creditors	11,864
Deferred grant income	10,013
Security Deposits	1,375

	35,790
	=====

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 in excess of 6% of gross salary.

West Wittering Parish Council
Unaudited Annual Financial Statements
for the year ended 31 March 2022