

West Wittering Parish Council

Annual Financial Statements

for the year ended 31 March 2023

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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 2023.

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 (Retired 8 May 2023)
Mr W Buckland
Mr S Debege
Mrs L Handford
Mr K Martin
Mr H Patel
Mrs N Pike
Mr I Western (Elected 8 May 2023)
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 £119,654.

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

The Sportsfield contains a pavilion which is valued for insurance purposes at £750,081 exclusive of contents.

Within the Sportsfield there are items of playground equipment which are valued for insurance purposes at £42,362 exclusive of the safety surfaces. Also, there are Tennis Courts with an insured value of £111,047 and Outdoor Gym Equipment and Signs with an insured value of £29,028.

At the Sportsfield, Millennium Meadow and Snowhill there are barriers to prevent unauthorised access by vehicles. The barriers have a combined insurance value of £8,442.

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 £11,858.

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 2023

	Notes	2023	2022
		£	£
Income			
Precept		119,325	115,850
Agency Services reimbursed		-	-
Loan/Capital Receipts		-	-
Allotment Rents receivable	2	1,770	1,695
Grants and donations	3	2,777	12,817
Interest received		196	11
Licence fees		1,859	1,772
Contributions to expenditure from others	3	27,818	6,682
Sale of Assets		-	-
Other		-	4
		-----	-----
Total income		153,745	138,831
		-----	-----
Expenditure			
Administration	4	49,706	46,506
Neighbourhood Plan		1,496	4,718
Planning and Environmental issues		-	15,717
Loan repayment and interest	6	3,173	3,173
Agency Services		-	-
Section 137 Payments	5	6,715	5,874
Capital Expenditure	1	3,364	579
Allotments		1,860	2,871
Highways and Footpaths	3	33,101	5,060
Lighting		4,323	3,990
Parks and Open Spaces	3	17,751	15,985
Pavilion		14,806	9,600
Beachfront Shingle and Protection Works		1,850	720
Flood Risk Assessment and Flooding Alleviation		-	-
Community Warden contribution		3,463	3,395
Public Toilets		2,501	2,784
Mobile Amenity Tip contribution		8,835	9,009
Provision for bad debts		-	-
Other Interest payable		-	-
		-----	-----
Total expenditure		152,944	129,981
		-----	-----
Surplus		801	8,850
		=====	=====

Cumulative Fund Balance

Balance brought forward at 1 April 2022	93,414	84,564
Add: Total income	153,745	138,831
	-----	-----
	247,159	223,395
Less: Total expenditure	152,944	129,981
	-----	-----
Balance carried forward as at 31 March 2023	94,215	93,414
	=====	=====

West Wittering Parish Council

Balance sheet as at 31 March 2023

	Notes	2023	2022 £
Long Term Assets			
Investments		-	-
Long Term Debts		-	-
Current assets			
Stocks and Stores		-	-
Work in progress		-	-
Debtors	7	50	3,450
VAT recoverable	7	5,697	6,284
Payments in advance	7	449	-
Deferred expenditure	7	8,983	8,983
Temporary lendings		-	-
Cash on deposit, at bank and in hand		121,949	110,487
		-----	-----
Total Assets		137,128	129,204
Current liabilities			
Creditors: Amounts falling due within one year	8	42,913	35,790
Temporary Loans		-	-
Cash Overdrawn		-	-
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		94,215	93,414
LONG TERM LIABILITIES		-	-
		-----	-----
TOTAL NET ASSETS		94,215	93,414
		=====	=====
Represented by:			
Earmarked Funds		15,781	11,388
General Fund balance		78,434	82,026
		-----	-----
TOTAL FUNDS		94,215	93,414
		=====	=====

The above statement represents fairly the financial position of the authority as at 31 March 2023 and reflects its income and expenditure during the year.

Approved by the Council 1 June 2023

Chairman.....

Clerk and Responsible Financial Officer.....

West Wittering Parish Council

Notes to the accounts for the year ended 31 March 2023

1 Assets

2023
£

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

Projector screen	300
Tennis Courts construction – Fees	2,418
Public Seat – Marine Drive	646

	3,364

b. Asset disposals during the year

One obsolete public seat was scrapped. Value - Nil.

c. At 31 March 2023 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	28,310
Outdoor Gym	22,902
Office Equipment	11,467
Sportsfield gates and lighting	20,547
Sportsfield fencing	12,416
Millennium Meadow fencing	8,999
Toilets washer/driers	16,983
Tennis courts	76,339
Flagpole	1,066

	801,426
	=====

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 2023

3 Grants and contributions towards expenditure

The F Glenister Woodger Trust CIO made a contribution of £27,296 towards the cost of repairs to the Cycle Path.

The Council continued to receive Community Infrastructure Levy funds from Chichester District Council. During the year £2,777 was utilised.

Four contributions, totalling £522, were made towards the costs of operating the Pavilion and maintaining sports facilities.

4 Administration

	£
Employment costs	32,975
Administrative expenses	14,093
Insurances	2,638

	49,706
	=====

Expenditure of £420 was incurred on the printing and distribution of a newsletter and questionnaire.

5 Section 137 Payments

Section 137 of the Local Government Act 1972 (as amended) enables the Council to spend up to the product of £8.82 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 2022-23 was £19,369.

The payments made were:

	£
4Sight	350
Home-Start Chichester & District	450
Witterings First Responders	550
Manhood Peninsula Partnership	1,074
Manhood Mobility Volunteer Service	650
West Wittering Parochial Church Council	1,500
Youth Dream Selsey	500
Friends of Witterings Medical Centre	1,641

	6,715
	=====

West Wittering Parish Council

Notes to the accounts for the year ended 31 March 2023

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 2023 was £8,739.

7 Debtors and VAT recoverable

	£
Other Local Authorities	-
HM Revenue & Customs	5,697
Other	50
Payments in advance	449
Deferred expenditure	8,983

None of the debts was more than three months old.

8 Creditors

	£
Other Local Authorities	12,614
Sundry Creditors	14,518
Deferred grant income	14,181
Security Deposits	1,600

	42,913
	=====

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 2023