

West End Parish Council

Unaudited Financial Statements

For the year ended 31 March 2023

West End Parish Council

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31 March 2023

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West End Parish Council

Council Information

31 March 2023

(Information current at 14th June 2023)

Chairman

Cllr S Turl

Councillors

Cllr B. Coles (Vice Chairman)

Cllr Mrs J. Asman

Cllr D. Berry

Cllr Ms C. Burton

Cllr Mrs T. Craig

Cllr. B. Du-Crow

Cllr J. Goguel

Cllr Mrs J. Haylett

Cllr N. Henry

Cllr R. MacDonald

Cllr R. Prince-Wright

Cllr B. Tennent

Clerk to the Council

Mr Sheridan Mockford

Auditors

BDO LLP

Arcadia House

Maritime Walk

Ocean Village

Southampton

SO14 3TL

Internal Auditors

Paul Reynolds

Fair Account

1 Roker Way

Fair Oak

Eastleigh

SO50 7LD

Hampshire

West End Parish Council
Statement of Accounting Policies

31 March 2023

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Accounting Guidance Notes for Local Councils (the Guide) issued by The Chartered Institute of Public Finance and Accountancy (CIPFA) as applicable to a medium sized council.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure on the acquisition, creation or enhancement of fixed assets is reported in the notes to the accounts, provided that the fixed asset yields benefits to the authority and the services it provides for a period of more than one year. Fixed assets are valued on the basis recommended by CIPFA. The year end values are stated on the following basis:

land, operational properties and other operational assets are reported in notes to the accounts cost (where known) or at insurance values current when first reported as approximating to the lower of net replacement cost and net realisable value at that time (previously reported at current insurance values).

all other assets are included at historical cost except that certain community assets are the subject of restrictive covenants as to their; use and/or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at a nominal value only.

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Debtors and Creditors

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

Leases

The council is not required by the Guide to incorporate Hire Purchase and/or Finance Lease obligations in its Balance Sheet. Details are shown at note 7.

West End Parish Council
Statement of Accounting Policies
31 March 2023

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in note 12.

Interest Income

All interest receipts are credited initially to general funds.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation is due at 31st March 2025 and any change in contribution rates as a result of that valuation will take effect from 1st April 2026.

West End Parish Council
Income and Expenditure Account
31 March 2023

	Notes	2023 £	2022 £
INCOME			
Precept on Principal Authority		491,981	470,441
Interest and Investment Income	1	1,857	64
Leisure and Recreation		25,891	24,296
Allotments		7,854	7,663
Cemetery		7,065	4,005
Fire Station		6,346	2,181
Youth Club		15,906	15,167
Planning and Development		79,354	51,567
Parish Centre		109,320	98,636
Establishment/General Administration		168	1,992
Townhill Farm Community Centre		18,864	16,525
Grants & Donations		689	2,590
		765,295	695,127
EXPENDITURE			
Establishment/General Administration		423,787	371,294
S137 Expenditure	5	3,100	2,535
Capital Expenditure	9	61,016	32,588
Operational Expenditure:			
Leisure and Recreation		39,838	50,043
Allotments		1,857	2,592
Cemetery		1,498	616
Fire Station		11,195	9,045
Youth Club		4,341	6,889
Special Projects		5,025	4,613
Parish Centre		150,033	123,011
Townhill Farm Community Centre		18,893	16,478
Hilldene Community Centre		1,775	4,480
		722,358	624,184
General Fund			
Balance at 01 April 2022		167,728	164,765
Add: Total Income		765,295	695,127
		933,023	859,892
Deduct: Total Expenditure		722,358	624,184
		210,665	235,708
Transfer (to) Earmarked Reserves	12	(45,221)	(67,980)
General Reserve Balance at 31 March 2023		165,444	167,728

The notes on pages 8 to 12 form part of these unaudited statements.

West End Parish Council

Balance Sheet

31 March 2023

	Notes	2023 £	2023 £	2022 £
Current Assets				
Debtors and prepayments	10	29,859		17,685
Investments		52,250		51,286
Cash at bank and in hand		<u>276,092</u>		<u>241,079</u>
		358,201		310,050
Current Liabilities				
Creditors and income in advance	11	<u>(23,420)</u>		<u>(18,206)</u>
Net Current Assets			334,781	291,844
Total Assets Less Current Liabilities			334,781	291,844
Total Assets Less Liabilities			<u>334,781</u>	<u>291,844</u>
Capital and Reserves				
Earmarked Reserves	12		169,337	124,116
General Reserve			<u>165,444</u>	<u>167,728</u>
			<u>334,781</u>	<u>291,844</u>

Signed:

Cllr S Turl
Chairman

.....

Mr Sheridan Mockford
Responsible Financial Officer

Date:

.....

The notes on pages 8 to 12 form part of these unaudited statements.

West End Parish Council

Notes to the Accounts

31 March 2023

1 Interest and Investment Income

	2023	2022
	£	£
Interest Income - General Funds	1,857	64
	<u>1,857</u>	<u>64</u>

2 Agency Work

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

3 Tenancies

During the year the following tenancies were held:

Council as landlord

Tenant	Property	Rent p.a. £	Repairing / Non-Repairing
Various	Allotments	7,854	Non-Repairing
Local History Society	Fire Station	250	Non-Repairing
Hilldene Community Association	Hilldene Community Centre	Nil	Part-Repairing
West End Pre School	Hilldene Community Centre Annexe	3,420	Part Repairing
Cornerstone Global Ministries	Townhill Community Centre Office Area & Community Lounge	7,080	Non-Repairing
Simon Stovell t/a Matt Fiddes Martial Arts	Fire Station Upstairs office Space	4,380	Non-Repairing

Council as tenant

Landlord	Property	Rent p.a. £	Repairing / Non-Repairing
Queens College Oxford	Allotments	1	Part-Repairing
Southampton City Council	Sports Field at Cutbush Lane	Nil	Repairing
Southampton Coty Council	Townhill Community Centre	Nil	Repairing

4 Publicity

Section 5 of the Local Government Act 1986 requires the council to disclose expenditure on publicity. Details are shown under the following broad categories:

	2023	2022
	£	£
Website	975	605
Newsletter	2,571	3,009
Other Advertising	1,559	697
Recruitment Advertising	-	308
	<u>5,105</u>	<u>4,619</u>

West End Parish Council

Notes to the Accounts

31 March 2023

5 S.137 Expenditure

Section 137 of the Local Government Act 1972 (as amended) enabled the council to spend up to the product of £8.82 (year ended 31 March 2022 - £8.41) per head on the electoral roll in any one year for the benefit of people in its area on activities or projects not specifically authorised by other powers.

	2023	2022
	£	£
The total amount of available for this purpose was	83,790	80,795
Expenditure was incurred for the following purposes:		
Community Bus	65	-
Hatch Grange W.I.	225	210
Hilldene Community Association	219	300
3rd West End Guides	-	300
WEPCCC St James	80	-
Friends of West End Copse	226	250
WEGAA Grant	202	300
WELHS Grant	253	250
Wednesday Cons. Club	216	-
West End Pre-School	234	-
Brendon Care	227	-
Propbox Youth Theatre	200	-
St James School Association	183	-
2nd West End Brownies	190	300
Hedge Edge Community Speedwatch Group	154	250
New Life Domestic Charity	205	300
Stay & Play Baby & Toddler Group	-	75
St James Primary School	221	-
	<u>3,100</u>	<u>2,535</u>

It should be noted that grants to bodies such as the Citizens Advice Bureau are made under other specific legal powers and so are not included in the above figures.

6 Pensions

For the year of account the council's contributions equal 21.40% of employees' pensionable pay, plus a lump sum of £0. These contributions will increase to 21.40%, plus a lump sum of £0, in future years, in order to provide adequately for future liabilities.

7 Hire Purchase and Lease Obligations

At 31 March the following hire purchase agreement(s) and lease(s) were in operation:

Hire/Lessor	Purpose	Annual Lease/Hire	
		Payable	Year of Expiry
		£	
Hampshire County Council	Ford Ranger	3,492	2026
La Spaziale	Cafe Coffee Machine	1,668	2023
Hampshire County Council	Kubota Mower	4,536	2025
Grenke Ltd	Photocopier	1,968	2024

West End Parish Council

Notes to the Accounts

31 March 2023

8 Fixed Assets

	2023	2022
	£	£
	Value	Value
At 31 March the following assets were held:		
<u>Freehold Land and Buildings</u>		
Parish Centre	1,118,419	1,106,642
Youth Club Building	338,975	338,975
Cutbush Lane Sports Pavilion	211,795	208,125
West End Old Fire Station Building	187,718	187,718
Allotment Shed	5,849	5,849
Recreational & Cemetery Land Holdings	365,679	365,679
Barnsland Rec Improvements	22,528	-
Public Toilet Block	88,500	88,500
Fire Station Shed	1,941	1,941
Allotment Extension	10,784	10,784
Barn / Store	122,698	122,698
Parish Centre Workshop	81,249	81,249
Hilldene Community Centre	1,036,233	1,036,233
	<hr/>	<hr/>
	3,592,368	3,554,393
<u>Vehicles and Equipment</u>		
Playground Equipment	259,729	263,729
Sports Equipment	20,354	20,354
Parish Centre Equipment	40,418	37,868
Office Equipment	14,125	12,847
Grounds Equipment	38,173	37,416
C C T V - All Buildings	23,569	20,541
New Holland Mower	15,147	15,147
Ford Connect Van	5,780	5,780
Youth Facility Equipment	14,961	13,956
Cutbush Lane Equipment	7,498	7,498
Old Fire Station Equipment	9,428	9,428
Cemetery Equipment	408	408
Litter Bins	6,792	6,792
Trmax Trail Mower	3,800	3,800
HP computers	3,781	3,781
Brush Cutter	493	493
Masport Mower	517	517
Workshop equipment	7,342	7,342
Wi-Fi Facility	1,784	1,784
Cafe Equipment	11,190	11,190
Cushman Utility Vehicle	9,502	9,502
Townhill Farm Community Centre Equipment	11,948	11,948
Townhill Farm Coffee Lounge External Shutter	2,510	2,510
Etesia Pedestrian Mower	950	950
HP Laptops x 4	3,371	2,511
Youth Club Cameras x 5	1,934	1,934
Hilldene Curtains	2,419	2,419
	<hr/>	<hr/>
	517,923	512,445

West End Parish Council

Notes to the Accounts

31 March 2023

8 Fixed Assets (cont'd)	2023	2022
<u>Infrastructure Assets</u>		
Lamp Post	1,180	1,180
Gates & Fencing	32,020	32,020
Burial Ground Wall & Gates	8,660	8,660
Christmas Lights	11,891	11,891
Public Seats (25)	13,248	12,019
Youth Shelter	2,725	2,725
Floodlights	896	896
Signs & Notice Boards	15,978	15,978
Allotment Car Park and Fencing	6,385	6,385
Hatch Grange Enhancements	11,735	11,735
Interpretation Boards	1,589	1,589
Parish Centre Cafe Sign	621	621
Defibrillators	6,519	4,816
Tennis Court	13,357	13,357
Parish Centre Car Park Re-Marking	1,240	1,240
Hilldene Community Centre Car Park Resurfacing	29,500	29,500
Youth Centre Car Park Resurfacing	5,370	-
Upmill Play Area Fencing	1,764	1,764
Armed Forces Seat	1,030	1,030
Picnic Tables x 3	1,785	1,785
Parish Centre Car Park Surfacing	5,116	5,116
Barnsland Benches & Tables	2,261	-
	<hr/> <hr/>	<hr/> <hr/>
	174,870	164,307
<u>Community Assets</u>		
War Memorial	24,820	24,820
Millennium Clock and Tower	10,828	10,828
Chairmans Badge & Chain	1,467	1,467
Perspex Clock Covers	450	450
	<hr/> <hr/>	<hr/> <hr/>
	37,565	37,565
	<hr/> <hr/>	<hr/> <hr/>
	4,322,726	4,268,710

The basis of valuation of the above assets is set out in the Statement of Accounting Policies.

In certain instances current insurance values have been used as approximate current replacement cost.

9 Fixed Assets - Additions and Disposals

	2023	2022
	£	£
	Cost	Cost
During the year the following assets were purchased:		
Operational Land and Buildings	37,975	10,411
Vehicles and Equipment	12,478	15,820
Infrastructure Assets	10,563	6,357
	<hr/> <hr/>	<hr/> <hr/>
	61,016	32,588

Assets were disposed of during the year, but no proceeds were received.

West End Parish Council

Notes to the Accounts

31 March 2023

10 Debtors

	2023	2022
	£	£
DEBTORS	17,133	12,062
Trade Debtors	17,133	12,062
VAT Recoverable	8,046	3,049
Other Debtors	339	470
Prepayments	4,171	2,104
Accrued Interest Income	170	-
	<u>29,859</u>	<u>17,685</u>

11 Creditors and Accrued Expenses

	2023	2022
	£	£
Trade Creditors	8,909	8,734
Other Creditors	6,740	5,870
Accruals	7,771	3,602
	<u>23,420</u>	<u>18,206</u>

12 Earmarked Reserves

	Balance at 01/04/2022	Contribution to reserve	Contribution from reserve	Balance at 31/03/2023
	£	£	£	£
Other Earmarked Reserves	124,116	78,760	(33,539)	169,337
Total Earmarked Reserves	<u>124,116</u>	<u>78,760</u>	<u>(33,539)</u>	<u>169,337</u>

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2023 are set out in detail at Appendix A.

13 Capital Commitments

The council had no other capital commitments at 31 March 2023 not otherwise provided for in these accounts.

14 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

West End Parish Council

Appendices

31 March 2023

Appendix A

Schedule of Other Earmarked Reserves

<u>Reserve</u>	<u>Balance at</u> <u>01/04/2022</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2023</u> £
Fire Station Developers contribution Reserve	8560			8560
Youth Facility Reserve	12000			12000
Elections	1734			1734
Parish Centre	9985		-5080	4905
TFCC	12525			12525
Quob Green Pond	1000			1000
Tennis Court	1033	1000		2033
Cutbush Reserve	7100		-3670	3430
Chartwell Green	1200			1200
Barnsland	2350			2350
Solar Panel	5385			5385
West End & Chartwell	135			135
Hildene	4750			4750
Play Equipment	14359			14359
Masterplan Reserve	42000			42000
Barnsland Reserve	0	77760	-24789	52971
	<u>124,116</u>	<u>78,760</u>	<u>(33,539)</u>	<u>169,337</u>