

**NITON AND WHITWELL PARISH COUNCIL**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

	Year Ending 31 <sup>st</sup> March 2023 £	Year Ending 31 <sup>st</sup> March 2022
<b>RECEIPTS</b>		
Precept	<b>52,411.00</b>	49,915.00
Localised Council Tax Support grant	<b>Nil</b>	Nil
Bank Interest	<b>470.85</b>	17.94
Bequest Account Interest	<b>5.92</b>	0.64
Grant from War Memorials Trust	<b>Nil</b>	Nil
Whitwell Best Kept Village Award	<b>Nil</b>	Nil
Covid-19 Community Support Grants	<b>Nil</b>	Nil
Miscellaneous	<b>585.12</b>	Nil
VAT Repayment	<b>5,429.22</b>	0
<b>Total Receipts</b>	<b>58,902.11</b>	49,933.58
 <b>PAYMENTS</b>		
Clerk's Salary	<b>11,144.93</b>	10,641.53
Mileage	<b>36.90</b>	50.85
Administrative Expenses	<b>1,046.18</b>	2,041.21
Subscriptions	<b>496.43</b>	737.63
Insurance	<b>816.70</b>	658.60
Audit Fees	<b>350.00</b>	450.00
Grants	<b>3,927.00</b>	3,720.00
Room Hire	<b>125.00</b>	50.00
Training	<b>Nil</b>	20.00
Niton Recreation Ground	<b>31,526.77</b>	1,811.08
Villages, assets, and rights of way	<b>13,694.57</b>	6,195.44
Churchyards	<b>650.00</b>	400.00
Niton Public Toilets	<b>4,068.75</b>	7,009.39
Community bus service	<b>Nil</b>	2,457.00
Castlehaven Village Green	<b>1,422.67</b>	500.00
Niton Football Club	<b>Nil</b>	Nil
NitWhit Soapbox Derby	<b>Nil</b>	Nil
Smugglers Trail	<b>399.00</b>	Nil
Community Response & Backup (CRAB)	<b>Nil</b>	991.94
S137	<b>40.00</b>	291.67
Misc	<b>Nil</b>	227.50
VAT	<b>8,907.48</b>	2,717.96
<b>Total Payments</b>	<b>78,727.38</b>	40,926.80

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**GENERAL FUND**

	<b>2022/2023</b>	<b>2021/2022</b>
	<b>£</b>	<b>£</b>
Balance as at 1 <sup>st</sup> April	<b>95,363.28</b>	82,646.60
Add Total Receipts	<b>58,902.11</b>	49,933.58
Deduct Total Payments	<b>(69,819.90)</b>	(37,216.90)
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<b>Balance as at 31<sup>st</sup> March</b>	<b>84,445.49</b>	95,363.28
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**EARMARKED RESERVES**  
(Bequest Account and earmarked donations)

	<b>2022/2023</b>	<b>2021/22</b>
	<b>£</b>	<b>£</b>
Balance as at 1 <sup>st</sup> April	<b>8,966.82</b>	9,952.20
Add Total Receipts	<b>Nil</b>	Nil
Deduct Total Payments	<b>Nil</b>	(991.94)
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<b>Balance as at 31<sup>st</sup> March</b>	<b>8,966.82</b>	8,960.26
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**TOTAL RESERVES**

	<b>2022/2023</b>	<b>2021/2022</b>
	<b>£</b>	<b>£</b>
Balance as at 1 <sup>st</sup> April	<b>101,605.58</b>	92,598.80
Add Total Receipts	<b>58,902.11</b>	49,933.58
Deduct Total Payments	<b>(78,727.38)</b>	(40,926.80)
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<b>Balance as at 31<sup>st</sup> March</b>	<b>81,780.31</b>	101,605.58
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**BANK RECONCILIATION**

	31 <sup>st</sup> March 2023 £	31 <sup>st</sup> March 2022 £
<b>CURRENT RESERVES</b>		
Lloyds Current Account	<b>49,246.60</b>	69,607.49
Lloyds Business Instant Access Account	<b>180.08</b>	179.74
CCLA Public Sector Deposit Fund	<b>25,985.86</b>	25,506.50
National Savings Investment Account	<b>6,367.77</b>	6,361.85
<b>Total</b>	<b>81,780.31</b>	101,655.58
<b>LESS</b> Unpresented Cheques	<b>Nil</b>	(50.00)
<b>NET RESERVES AS AT 31<sup>ST</sup> MARCH</b>	<b>81,780.31</b>	101,605.58

**Represented by:**

<b>General Fund</b>	<b>72,813.49</b>	92,645.32
<b>Earmarked Reserves</b>	<b>8,966.82</b>	8,960.26

**Jayne Hill**  
 .....  
**Chairman**  
  
 22/5/23  
 .....  
**Date**

**Christopher Burt**  
 .....  
**Responsible Officer**  
  
 20/5/23  
 .....  
**Date**

**Gareth Hughes**  
 .....  
**Internal Auditor**  
  
 10/05/23  
 .....  
**Date**

**NITON AND WHITWELL PARISH COUNCIL**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**  
**ASSETS**

At 31<sup>st</sup> March 2023, the following assets were held:

	£	
<b>Office equipment:</b>		
Dell laptop computer and HP printer		600
2 x 4-drawer filing cabinet		200
3 tub chairs		50
8 stacking chairs	120	
Desk & Office Chair	150	
 <b>Village assets:</b>		
25 Wooden Seats		6,858
3 Wooden Notice boards		905
1 Aluminium Notice Board		468
9 Village Signs		3,067
2 footpath signs (NT30)		188
2 Seats (Niton Rec)		426
4 Picnic benches (Niton Rec)		624
3 Information Boards		2,083
2 K6 red telephone kiosks		2
1 Christmas tree stand		158
2 Sets of Christmas tree lights		368
1 bulb planting tool		20
 <b>Older playground equipment:</b>		
Swingmaster swings with 2 cradle seats		99
Swingmaster swings with 4 flat seats		139
Wildcats Wicked Wheels Skateboard Fun Box		250
<b>Playground equipment purchased 2010 and 2011:</b>		
Peak		276
Supernova		26
Metal nest swing		146
Tri-action unit		1,039
Vega		91
Basic toddler unit		201
Crazy Nellie		42
Sunflower		88
Mini car		143
Horse seesaw		105
Cableway		4,428
Safety matting		7,555
<b>Playground equipment purchased 2023:</b>		
Half pipe skateboard ramp	25,995	
Basketball hoop	1,825	
 <b>Land as per attached schedule</b> valued at £1 per site		 9
<b>Total</b>		<b>58,117</b>

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Niton and Whitwell Parish Council - Schedule of Land Assets

Ref No	Description	Identification	Date Acquired
N/1	Piece of land adjoining Institute Hill, Niton Land for War Memorial	Deeds held at Jerome & Co Shanklin	13 November 1920
N/3	The Glebe, Howard Close, Niton Land for public open space	Deeds held at Jerome & Co Shanklin	29 December 1972
N/4	Land at junction of Chatfield Rd and Allotment Road, Niton	21 year lease with IWC held over Held at Jerome & Co , Shanklin	1 January 1973 30 May 2003
N/6	Castlehaven Village Green	Registered as a Village Green (VG4) PC vested as owner of land Held at Jerome & Co, Shanklin	4 May 1978 May 1981
N/7	Land at Dock Lane, Niton	Deeds held at Jerome & Co Shanklin	15 October 1980
W/3	Land at White Horse Inn, Whitwell Land for Jubilee seat	Licence with Whitbread Wessex Held at Jerome & Co, Shanklin	30 March 1977
	Niton Recreation Ground, Allotment Road, Niton	Registered Title No. IW 52088 Held at Jerome & Co, Shanklin	9 May 1975 Registered - 4/02
	Niton public toilets, Church Street, Niton	125 year lease with IWC Held at Jerome & Co, Shanklin	16 <sup>th</sup> May 2012 to 15 <sup>th</sup> May 2137
	Land for War Memorial, High Street, Whitwell	Conveyance to Whitwell Parish Council Conveyance to Niton Parish Council Held at County Records Office, Newport	14 <sup>th</sup> March 1932 13 <sup>th</sup> October 1936

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**NITON & WHITWELL PARISH COUNCIL**

**INTERNAL AUDIT REPORT 2022-23**

**1.INTRODUCTION**

- . All Local Councils in England are required to complete an Annual Governance and Accountability Return (AGAR) summarising their financial records at the end of the financial year. The Annual Report of the Internal Auditor section of the AGAR needs to be completed by an Auditor who shall be independent of the Council. The Councils External Auditor needs to place reliance on the work of the Internal Auditor and provides guidance on the minimum level of testing required to provide this assurance.

**2.SCOPE OF AUDIT**

The audit includes for examination on a test basis of evidence relevant to the amounts and disclosures as contained in the accounts. This examination has included the following-

- Matching of financial statements to invoices and receipts
- Examination of budget preparation & precept setting
- Inspection of bank statements
- Requirements of External Audit and AGAR Return.
- Compliance with Transparency Code.

**3.FINDINGS**

- (1) With effect from March 2022 the payroll service has been provided by Community Action who undertake all statutory returns to HMRC. Community Action have confirmed that the year end return to HMRC has been submitted.
- (2) The accounting record's, bank statement's and bank reconciliation for the year ended 31<sup>st</sup> March 2023 were examined and agreed. VAT was accounted for correctly in the year. VAT refunds totalling £5,429.22 were received in the year
- (3) The Council has adopted Financial Regulations and Standing Orders and the Clerk is its designated Responsible Financial Officer (RFO). Standing Orders and Financial Regulations were reviewed in the year and agreed at the Annual Parish Council Meeting on 16<sup>th</sup> May 2023.
- (4) The Council had prepared an annual budget in support of its precept. The budget was agreed and a precept for 2023-24 of £52,411 was approved at the Council meeting on the 23rd January 2023.
- (5) Budgetary control was undertaken during the year by the Parish Clerk who reports to the Council on spend to date against budget on a quarterly basis.
- (6) Having regard to temporary cash surpluses the Council had investments of £25,985.86 in the CCLA Public Sector Deposit Fund and £6,367.77 in the NS&I account as at 31<sup>st</sup> March 2023.

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- (7) The AGAR document requires the Internal Auditor to be satisfied that the Council has assessed the risks to not achieving its objectives. A review of the Financial Risk Assessment was last approved at the Parish Council meeting on 24<sup>th</sup> April 2023.
- (8) The AGAR report of the External Auditor for the 2021-22 financial year was inspected and there were no matters arising from the audit.
- (9) The Transparency Code requires the publication of certain information on a website. On examination of information on the Parish Council website, I am of the opinion that the Parish Council is complying with the requirements of the code.

**Having regard to the above I am of the opinion that I have adequate assurance to complete and sign the Annual Internal Audit Report section of the Annual Governance & Accountability Return.**

**GARETH HUGHES**  
**BA (Hon) Former CPFA**

**5th May 2023**