

# **West Wittering Parish Council**

## **Annual Financial Statements**

### **for the year ended 31 March 2016**

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THESE FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR SUBMISSION TO THE COUNCIL AND FOR ITS APPROVAL.

THE ACCOUNTS AND AUDIT REGULATIONS 2015 REQUIRE THE COUNCIL TO CONSIDER AND APPROVE THE FINANCIAL STATEMENTS, PRIOR TO AUDIT, BY 30 JUNE 2016.

# **West Wittering Parish Council**

## **Councillors and Advisers**

Mr R Shrubb (Chairman from 21 May 2015)  
Mr K Martin (Chairman to 21 May 2015)  
Mrs J Barrett  
Mr W Buckland  
Mrs H Codrai  
Mr R Hutton (Elected 11 May 2015)  
Mr R Lewis (Elected 11 May 2015)  
Mr I Parker (Resigned 3 March 2016)  
Mr H Patel (Co-opted 5 May 2016)  
Mr C Pine (Retired 11 May 2015)  
Mr D Sadler

### **Clerk and Financial Officer to the Council**

Mrs J Brown  
Red House  
100 Middleton Road  
Middleton on Sea  
Bognor Regis  
West Sussex  
PO22 6DL

### **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

The financial statements 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. The financial statements have been prepared under the historical cost convention, and in accordance with the Accounts and Audit Regulations 2015.

### 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.

An area of land which is designated as a Sportsfield.

The Sportsfield contains a pavilion which is valued for insurance purposes at £562,754 exclusive of contents.

Within the Sportsfield there are items of playground equipment which are valued for insurance purposes at £38,964, exclusive of the safety surfaces.

At the Sportsfield, Millennium Meadow and Snowhill there are barriers to prevent unauthorised access by vehicles. The barriers have a combined insurance value of £8,126.

46 street lamps, 26 public seats, 3 noticeboards and 3 bus shelters that are situated in various locations throughout the Parish.

Office equipment valued for insurance purposes at £3,724.

### 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 CIPFA guidance, only temporary borrowings are included in the balance sheet.

### 6 Leases

On 31 March 2014 the Council entered into a lease with Chichester District Council to operate and maintain the public toilets in Pound Road. The lease is for ten years and the annual rental is £1 (if requested).

# West Wittering Parish Council

## Income and expenditure account for the year ended 31 March 2016

	Notes	2016	2015
		£	£
<b>Income</b>			
Precept		94,239	87,921
CDC Support Grant		551	1,526
Agency Services reimbursed		-	-
Loan/Capital Receipts		-	-
Allotment Rents receivable	2	1,280	1,324
Grants and donations	3	20,069	12,967
Interest received		256	238
Licence fees		1,538	1,524
Contributions to expenditure from others	3	878	10,252
Sale of Assets		-	-
Other		-	-
Total income		<b>118,811</b>	115,752
<b>Expenditure</b>			
Administration	4	24,549	25,642
Loan repayment and interest	6	3,173	3,173
Agency Services		-	-
Section 137 Payments	5	3,500	2,100
Capital Expenditure	1	-	1,952
Allotments		1,020	1,023
Highways and Footpaths		7,513	7,317
Lighting		2,560	4,509
Parks and Open Spaces		14,603	11,882
Pavilion		21,972	12,540
Flooding Alleviation – Operation Watershed		25,537	12,967
Community Warden contribution		3,200	3,200
Public Toilets		4,345	4,723
East/West Path - fencing		-	8,034
Provision for bad debts		-	-
Other Interest payable		-	-
Total expenditure		<b>111,972</b>	99,062
<b>Surplus</b>		<b>6,839</b>	16,690

## Cumulative Fund Balance

Balance brought forward at 1 April 2015		84,100	67,410
<b>Add:</b> Total income		<b>118,811</b>	115,752
		<b>202,911</b>	183,162
<b>Less:</b> Total expenditure		<b>111,972</b>	99,062
Balance carried forward as at 31 March 2016		<b>90,939</b>	84,100

# West Wittering Parish Council

## Balance sheet as at 31 March 2016

	Notes	2016 £	2015 £
<b>Long Term Assets</b>			
Investments		-	-
Long Term Debts		-	-
<b>Current assets</b>			
Stocks and Stores		-	-
Work in progress		-	-
Debtors	7	534	228
VAT recoverable	7	12,029	7,948
Payments in advance	7	488	-
Temporary lendings		-	-
Cash on deposit, at bank and in hand		93,096	111,138
<b>Total Assets</b>		<b>106,147</b>	<b>119,314</b>
<b>Current liabilities</b>			
Creditors: Amounts falling due within one year	8	15,208	35,214
Temporary Loans		-	-
Cash Overdrawn		-	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>90,939</b>	<b>84,100</b>
LONG TERM LIABILITIES		-	-
<b>TOTAL NET ASSETS</b>		<b>90,939</b>	<b>84,100</b>
Represented by:			
General Fund balance		90,939	84,100
<b>TOTAL FUNDS</b>		<b>90,939</b>	<b>84,100</b>

The above statement represents fairly the financial position of the authority as at 31 March 2016 and reflects its income and expenditure during the year.

Approved by the Council    2 June 2016

Chairman.....

Clerk and Financial Officer.....

# West Wittering Parish Council

## Notes to the accounts for the year ended 31 March 2016

### 1 Assets

2016

- a. During the year no new assets were purchased.
- b. During the year there were no asset disposals.
- c. At 31 March 2016 the following assets were held

	£
COMMUNITY ASSETS	
Sportsfields and Public Open Spaces	1
Allotments	1
Pavilion including contents	515,000
Public Open Space and Playground Equipment	34,619
Street Lights	46
Public Seats, Bus Shelters and Noticeboards	22,345
Office Equipment	4,018
Sportsfield gates and lighting	2,282
Sportsfield fencing	12,416
Millennium Meadow fencing	8,999
	-----
	599,727
	=====

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

A grant of £20,069 was made by West Sussex County Council towards the costs of Operation Watershed.

Six contributions, totalling £878, were made towards the costs of operating the Pavilion.

# West Wittering Parish Council

# Notes to the accounts for the year ended 31 March 2016

## 4 Administration

	£
Employment costs	14,761
Administrative expenses	7,766
Insurances	1,701
Election expenses	321
	-----
	24,549
	=====

There was no expenditure on advertising or publicity.

## 5 Section 137 Payments

Section 137 of the Local Government Act 1972 (as amended) enables the Council to spend up to the product of £7.36 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 2015-16 was £16,589.

The payments made were:

	£
West Wittering Parochial School	1,500
Witterings First Responders	250
Witterings Twinning Association	250
Manhood Peninsula Partnership	250
Manhood Mobility Volunteer Service	250
West Wittering Parochial Church Council	1,000
	-----
	3,500
	=====

## 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 2016 was £24,734.

## 7 Debtors and VAT recoverable

	£
Other Local Authorities	-
HM Revenue & Customs	12,029
Other	534
Payments in advance	488

None of the debts was more than three months old.

# West Wittering Parish Council



## Notes to the accounts for the year ended 31 March 2016

### 8 Creditors

	£
Other Local Authorities	2,918
Sundry Creditors	12,290
	-----
	15,208
	=====

### 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

The Council made no contributions in respect of pensions for its employee.

West Wittering Parish Council  
Annual Financial Statements  
for the year ended 31 March 2016