

# **West Wittering Parish Council**

## **Annual Financial Statements for the year ended 31 March 2012**

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

THE ACCOUNTS AND AUDIT (ENGLAND) REGULATIONS 2011 REQUIRE THE COUNCIL TO CONSIDER AND APPROVE THE FINANCIAL STATEMENTS, PRIOR TO AUDIT, BY 30 JUNE 2012.

# **West Wittering Parish Council**

## **Councillors and Advisers**

Mr R Shrubbs (Chairman from 13 May 2011 to 3 May 2012)  
Mr K Martin (Chairman from 3 May 2012)  
Mr R Hutton (Retired 13 May 2011) (Chairman to 13 May 2011)  
Mr W Buckland  
Mr S Colwell (Retired 9 May 2011)  
Mrs C Megeney (Co-opted 13 May 2011)  
Mr I Parker (Co-opted 13 May 2011)  
Mr C Pine (Co-opted 13 May 2011)  
Mr J Robertson (Retired 9 May 2011)  
Mrs K Simmons (Co-opted 13 May 2011)  
Mr K Smith (Retired 9 May 2011)  
Mrs S Smith (Co-opted 13 May 2011)  
Mr T Tupper (Retired 9 May 2011)  
Mr D Wright

### **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 (England) Regulations 2011.

### 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 Sportsfield 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 £500,000 exclusive of contents.

Within the Sportsfield there are items of playground equipment which are valued for insurance purposes at £34,619, exclusive of the safety surfaces.

44 street lamps, 23 public seats, 3 noticeboards and 3 bus shelters that are situated in various locations throughout the Parish.

Office equipment valued for insurance purposes at £4,539.

### 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

The Council has no commitments under finance or operating leases.

# West Wittering Parish Council

## Income and expenditure account for the year ended 31 March 2012

	Notes	2012	2011
		£	£
<b>Income</b>			
Precept		73,684	62,111
Agency Services reimbursed		-	-
Loan/Capital Receipts		-	-
Allotment Rents receivable	2	1,285	1,181
Grants and donations		-	1,292
Interest received		102	27
Licence fees		1,367	1,313
Contributions to expenditure from others	3	9,070	1,470
Sale of Assets		-	-
Other		-	10
		-----	-----
Total income		85,508	67,404
		-----	-----
<b>Expenditure</b>			
Administration	4	20,031	20,947
Loan repayment and interest	6	3,173	3,173
Agency Services		-	-
Section 137 Payments	5	12,100	2,400
Capital Expenditure	1	-	1,434
Allotments		1,513	1,439
Highways and Footpaths		11,270	5,985
Lighting		2,706	2,264
Parks and Open Spaces		10,313	7,660
Pavilion		14,251	8,113
Cycle route/path design and construction		599	38,340
Community Warden contribution		1,500	1,000
Provision for bad debts		-	-
Other Interest payable		-	-
		-----	-----
Total expenditure		77,456	92,755
		-----	-----
<b>Surplus/(Deficit)</b>		<b>8,052</b>	<b>( 25,351 )</b>
		=====	=====

## Cumulative Fund Balance

Balance brought forward at 1 April 2011	23,145	48,496
<b>Add:</b> Total income	85,508	67,404
	-----	-----
	108,653	115,900
<b>Less:</b> Total expenditure	77,456	92,755
	-----	-----
Balance carried forward as at 31 March 2012	31,197	23,145
	=====	=====

# West Wittering Parish Council

## Balance sheet as at 31 March 2012

	Notes	2012 £	2011 £
<b>Long Term Assets</b>			
Investments		-	-
Long Term Debts		-	-
<b>Current assets</b>			
Stocks and Stores		-	-
Work in progress		-	-
Debtors	7	55	727
VAT recoverable	7	4,899	2,809
Payments in advance		-	15
Temporary lendings		-	-
Cash on deposit, at bank and in hand		32,404	30,717
<b>Total Assets</b>		<b>37,358</b>	34,268
<b>Current liabilities</b>			
Creditors: Amounts falling due within one year	8	6,161	11,123
Temporary Loans		-	-
Cash Overdrawn		-	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>31,197</b>	23,145
LONG TERM LIABILITIES		-	-
<b>TOTAL NET ASSETS</b>		<b>31,197</b>	23,145
Represented by:			
General Fund balance		31,197	23,145
<b>TOTAL FUNDS</b>		<b>31,197</b>	23,145

The above statement represents fairly the financial position of the authority as at 31 March 2012 and reflects its income and expenditure during the year.

Approved by the Council 7 June 2012

Chairman.....

Clerk and Financial Officer.....

# West Wittering Parish Council

## Notes to the accounts for the year ended 31 March 2012

### 1 Assets

2012

- a. No assets were acquired during the year.
- b. Asset disposals during the year  
None.
- c. At 31 March 2012 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	44
Public Seats, Bus Shelters and Noticeboards	19,981
Office Equipment	3,309
Sportsfield gates and lighting	2,282
Sportsfield fencing	12,416
Millennium Meadow fencing	8,999
	-----
	596,652
	=====

The basis of valuation of these assets is insured or estimated replacement value, with the exception of 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.

### 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 2012

### 3 Grants and contributions towards expenditure

A grant of £7,600 was made to the Council by the F G Woodger Trust to assist in the maintenance and improvement of footpaths.

Three contributions, totalling £1,470, were made towards the costs of operating the Pavilion.

### 4 Administration

	£
Employment costs	11,585
Administrative expenses	5,855
Uncontested election expenses	354
Insurances	2,237
	-----
	20,031
	=====

Administrative expenses include the sum of £538 for the printing of a newsletter.

### 5 Section 137 Payments

Section 137 of the Local Government Act 1972 (as amended) enables the Council to spend up to the product of £6.44 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 2011-12 was £15,166.20.

The payments made were:

	£
West Wittering Flood Action Group	10,000
Witterings Twinning Association	300
Manhood Mobility Volunteer Service	300
Samaritans	300
West Wittering Parochial Church Council	600
West Manhood Venturers	300
4Sight	300
	-----
	12,100
	=====



# West Wittering Parish Council

## Notes to the accounts for the year ended 31 March 2012

### 6 Loan repayment

The Council has a loan from the Public Works Loan Board that is repayable by annual instalments until the year 2040. The loan was originally taken out to purchase the Millennium Meadow in the year 2000. The amount outstanding at 31 March 2012 was £31,676.39.

### 7 Debtors and VAT recoverable

	£
Other Local Authorities	-
HM Revenue & Customs	4,899
Other	55

None of the debts was more than three months old.

### 8 Creditors

	£
Other Local Authorities	1,416
Sundry Creditors	4,745
	-----
	6,161
	=====

### 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.

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for the year ended 31 March 2012