

West Wittering Parish Council

Annual Financial Statements

for the year ended 31 March 2020

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THE ACCOUNTS AND AUDIT (CORONAVIRUS) (AMENDMENT) REGULATIONS 2020 REQUIRE THE COUNCIL TO CONSIDER AND APPROVE THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN, PRIOR TO AUDIT, BY 31 AUGUST 2020.

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 from 16 May 2019)
Mr R Shrubb (Retired 7 May 2019) (Chairman to 16 May 2019)
Mrs J Barrett
Mr W Buckland
Mr P Clementson (Elected 4 April 2019) (Resigned 20 November 2019)
Mr R Lewis
Mr K Martin
Mr H Patel
Mrs N Pike (Retired 7 May 2019) (Co-opted 6 June 2019)
Mrs B Wright (Co-opted 6 June 2019)
Mr D Wright (Retired 7 May 2019)

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 2018" 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.

An area of land which is designated as a Sportsfield.

The Sportsfield contains a pavilion which is valued for insurance purposes at £645,684 exclusive of contents.

Within the Sportsfield there are items of playground equipment which are valued for insurance purposes at £38,767 exclusive of the safety surfaces. Also, there are Tennis Courts with an insured value of £101,624 and Outdoor Gym Equipment and Signs with an insured value of £26,565.

At the Sportsfield, Millennium Meadow and Snowhill there are barriers to prevent unauthorised access by vehicles. The barriers have a combined insurance value of £7,726.

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 £11,177.

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 2020

	Notes	2020	2019
		£	£
Income			
Precept		103,800	101,764
Agency Services reimbursed		-	-
Loan/Capital Receipts		-	-
Allotment Rents receivable	2	1,355	1,541
Grants and donations	3	21,110	14,905
Interest received		140	245
Licence fees		1,702	1,660
Contributions to expenditure from others	3	24,804	87,240
Sale of Assets		-	-
Other		-	2
		-----	-----
Total income		152,911	207,357
		-----	-----
Expenditure			
Administration	4	40,795	42,397
Loan repayment and interest	6	3,173	3,173
Agency Services		-	-
Section 137 Payments	5	7,434	2,924
Capital Expenditure	1	5,982	61,487
Allotments		2,409	722
Highways and Footpaths		6,717	13,786
Lighting		3,196	2,917
Parks and Open Spaces		18,569	14,314
Pavilion		8,912	12,205
Beachfront Shingle and Protection Works		980	6,140
Millennium Meadow Resurfacing	3	18,160	56,801
Flooding Alleviation – Operation Watershed		-	-
Flood Risk and Drainage Assessment		-	-
New Homes Bonus Grant – Memorial Hall	3	-	7,000
Community Warden contribution		3,264	3,200
Public Toilets		7,927	6,115
Provision for bad debts		-	-
Other Interest payable		-	-
		-----	-----
Total expenditure		127,518	233,181
		-----	-----
Surplus/(Deficit)		25,393	(25,824)
		=====	=====

Cumulative Fund Balance

Balance brought forward at 1 April 2019	64,097	89,921
Add: Total income	152,911	207,357
	-----	-----
	217,008	297,278
Less: Total expenditure	127,518	233,181
	-----	-----
Balance carried forward as at 31 March 2020	89,490	64,097
	=====	=====

West Wittering Parish Council

Balance sheet as at 31 March 2020

	Notes	2020 £	2019 £
Long Term Assets			
Investments		-	-
Long Term Debts		-	-
Current assets			
Stocks and Stores		-	-
Work in progress		-	-
Debtors		-	6,869
VAT recoverable	7	12,288	16,404
Payments in advance	7	112	-
Deferred expenditure	7	3,627	-
Temporary lendings		-	-
Cash on deposit, at bank and in hand		102,207	90,328
Total Assets		118,234	113,601
Current liabilities			
Creditors: Amounts falling due within one year	8	28,744	49,504
Temporary Loans		-	-
Cash Overdrawn		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		89,490	64,097
LONG TERM LIABILITIES		-	-
TOTAL NET ASSETS		89,490	64,097
Represented by:			
Earmarked Funds		10,538	28,415
General Fund balance		78,952	35,682
TOTAL FUNDS		89,490	64,097

The above statement represents fairly the financial position of the authority as at 31 March 2020 and reflects its income and expenditure during the year.

Approved by the Council 2 July 2020

Chairman.....

Clerk and Responsible Financial Officer.....

West Wittering Parish Council

Notes to the accounts for the year ended 31 March 2020

1 Assets

	2020 £
a. During the year the following assets were purchased:	
Projector and lens	5,982
b. Asset disposals during the year	
Obsolete IT equipment	4,134
c. At 31 March 2020 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	27,664
Outdoor Gym	22,902
Office Equipment	10,012
Sportsfield gates and lighting	20,547
Sportsfield fencing	12,416
Millennium Meadow fencing	8,999
Tennis courts	73,921
Flagpole	1,066

	779,924
	=====

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 2020

3 Grants and contributions towards expenditure

The F Glenister Woodger Trust made contributions totalling £24,158 towards the costs of providing office equipment and the resurfacing of the Millennium Meadow.

The Council continued to receive Community Infrastructure Levy funds from Chichester District Council. During the year £21,110 was utilised.

Six contributions, totalling £646, were made towards the costs of operating the Pavilion and maintaining sports facilities.

4 Administration

	£
Employment costs	20,920
Administrative expenses	11,916
Insurances	2,306
Neighbourhood Plan	5,653

	40,795
	=====

Expenditure of £457 was incurred on the printing and distribution 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 £8.12 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 2019-20 was £18,391.80.

The payments made were:

	£
1 st Birdham & Wittering Scouts	250
4Sight	215
Homestart	215
Witterings Community Minibus	215
Witterings First Responders	1,000
Manhood Peninsula Partnership	1,074
Manhood Mobility Volunteer Service	215
Witterings Medical Centre	250
West Wittering Primary School	2,500
West Wittering Parochial Church Council	1,500

	7,434
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West Wittering Parish Council

Notes to the accounts for the year ended 31 March 2020

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 2020 was £16,275.

7 Debtors and VAT recoverable

	£
Other Local Authorities	-
HM Revenue & Customs	12,288
Other	-
Payments in advance	112
Deferred expenditure	3,627

None of the debts was more than three months old.

8 Creditors

	£
Other Local Authorities	3,307
Sundry Creditors	13,732
Deferred grant income	10,013
Security Deposits	525
Receipts in Advance	1,167

	28,744
	=====

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 9% of gross salary.

West Wittering Parish Council
Unaudited Annual Financial Statements
for the year ended 31 March 2020