

West Wittering Parish Council

Annual Financial Statements

for the year ended 31 March 2021

	Page
Councillors and Advisers	1
Statement of principal accounting policies	2
Income and expenditure account	4
Cumulative Fund Balance	4
Balance sheet	5
Notes to accounts	6-8

THE ACCOUNTS AND AUDIT REGULATIONS 2015 REQUIRE THE COUNCIL TO CONSIDER AND APPROVE THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN, PRIOR TO AUDIT, BY 30 JUNE 2021.

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)
Mrs J Barrett
Mr W Buckland
Mr S Debege (Co-opted 1 October 2020)
Mrs L Handford (Co-opted 1 October 2020)
Mr R Lewis (Resigned 4 September 2020)
Mr K Martin
Mr H Patel
Mrs N Pike
Mrs B Wright

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 that have an insured value of £106,090.

An area of land, off Rookwood Road, known as the Sportsfield.

The Sportsfield contains a pavilion which is valued for insurance purposes at £665,054 exclusive of contents.

Within the Sportsfield there are items of playground equipment which are valued for insurance purposes at £39,930 exclusive of the safety surfaces. Also, there are Tennis Courts with an insured value of £104,672 and Outdoor Gym Equipment and Signs with an insured value of £27,362.

At the Sportsfield, Millennium Meadow and Snowhill there are barriers to prevent unauthorised access by vehicles. The barriers have a combined insurance value of £7,957.

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 2021

	Notes	2021	2020
		£	£
Income			
Precept		110,376	103,800
Agency Services reimbursed		-	-
Loan/Capital Receipts		-	-
Allotment Rents receivable	2	1,563	1,355
Grants and donations	3	4,583	21,110
Interest received		95	140
Licence fees		1,747	1,702
Contributions to expenditure from others	3	17,090	24,804
Sale of Assets		-	-
Other		-	-
Total income		135,454	152,911
Expenditure			
Administration	4	44,134	35,142
Neighbourhood Plan		8,913	5,653
Loan repayment and interest	6	3,173	3,173
Agency Services		-	-
Section 137 Payments	5	6,074	7,434
Capital Expenditure	1	17,559	5,982
Allotments		5,872	2,409
Highways and Footpaths		10,003	6,717
Lighting		3,401	3,196
Parks and Open Spaces		17,532	18,569
Pavilion		8,691	8,912
Beachfront Shingle and Protection Works		680	980
Millennium Meadow Resurfacing	3	4,159	18,160
Flood Risk Assessment and Flooding Alleviation		-	-
Community Warden contribution		3,329	3,264
Public Toilets		6,860	7,927
Provision for bad debts		-	-
Other Interest payable		-	-
Total expenditure		140,380	127,518
(Deficit)/ Surplus		(4,926)	25,393

Cumulative Fund Balance

Balance brought forward at 1 April 2020	89,490	64,097
Add: Total income	135,454	152,911
	224,944	217,008
Less: Total expenditure	140,380	127,518
Balance carried forward as at 31 March 2021	84,564	89,490

West Wittering Parish Council

Balance sheet as at 31 March 2021

	Notes	2021	2020 £
Long Term Assets			
Investments		-	-
Long Term Debts		-	-
Current assets			
Stocks and Stores		-	-
Work in progress		-	-
Debtors		71	-
VAT recoverable	7	4,500	12,288
Payments in advance	7	72	112
Deferred expenditure	7	6,327	3,627
Temporary lendings		-	-
Cash on deposit, at bank and in hand		100,730	102,207
		-----	-----
Total Assets		111,700	118,234
Current liabilities			
Creditors: Amounts falling due within one year	8	27,136	28,744
Temporary Loans		-	-
Cash Overdrawn		-	-
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		84,564	89,490
LONG TERM LIABILITIES		-	-
		-----	-----
TOTAL NET ASSETS		84,564	89,490
		=====	=====
Represented by:			
Earmarked Funds		10,963	10,538
General Fund balance		73,601	78,952
		-----	-----
TOTAL FUNDS		84,564	89,490
		=====	=====

The above statement represents fairly the financial position of the authority as at 31 March 2021 and reflects its income and expenditure during the year.

Approved by the Council 3 June 2021

Chairman.....

Clerk and Responsible Financial Officer.....

West Wittering Parish Council

Notes to the accounts for the year ended 31 March 2021

1 Assets

2021
£

a. During the year the following assets were purchased:

Public toilets washer/drier units	16,983
Sound system	396
Printer	180

b. Asset disposals during the year

There were no asset disposals in the year

c. At 31 March 2021 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	10,588
Sportsfield gates and lighting	20,547
Sportsfield fencing	12,416
Millennium Meadow fencing	8,999
Toilets washer/driers	16,983
Tennis courts	73,921
Flagpole	1,066

	797,483
	=====

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 2021

3 Grants and contributions towards expenditure

The F Glenister Woodger Trust CIO made contributions totalling £16,209 towards the costs of fencing repairs to the East/West Cycle path, improvements to the Public Toilets and the resurfacing of the Millennium Meadow.

The Council continued to receive Community Infrastructure Levy funds from Chichester District Council. During the year £4,083 was utilised.

Five contributions, totalling £1,381, were made towards the costs of operating the Pavilion and maintaining sports facilities.

4 Administration

	£
Employment costs	25,742
Administrative expenses	15,927
Insurances	2,465

	44,134
	=====

Expenditure of £1,345 was incurred on the printing and distribution of a newsletter and questionnaire.

5 Section 137 Payments

Section 137 of the Local Government Act 1972 (as amended) enables the Council to spend up to the product of £8.32 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 2020-21 was £19,344.

The payments made were:

	£
4Sight	300
Homestart	300
Witterings First Responders	1,000
Manhood Peninsula Partnership	1,074
Manhood Mobility Volunteer Service	300
West Wittering Primary School	2,000
West Wittering Parochial Church Council	1,100

	6,074
	=====

West Wittering Parish Council

Notes to the accounts for the year ended 31 March 2021

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 2021 was £13,886.

7 Debtors and VAT recoverable

	£
Other Local Authorities	-
HM Revenue & Customs	4,500
Other	71
Payments in advance	72
Deferred expenditure	6,327

None of the debts was more than three months old.

8 Creditors

	£
Other Local Authorities	3,452
Sundry Creditors	12,721
Deferred grant income	10,013
Security Deposits	950

	27,136
	=====

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 6% of gross salary.

West Wittering Parish Council
Unaudited Annual Financial Statements
for the year ended 31 March 2021