

# **West Wittering Parish Council**

## **Annual Financial Statements for the year ended 31 March 2009**

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

THE ACCOUNTS AND AUDIT REGULATIONS 2003 (AS AMENDED) REQUIRE THE COUNCIL TO CONSIDER AND APPROVE THE FINANCIAL STATEMENTS, PRIOR TO AUDIT, BY 30 JUNE 2009.

# **West Wittering Parish Council**

## **Councillors and Advisers**

Mr R Hutton (Chairman)  
Mr W Buckland  
Mr S Colwell  
Mr D Hopson (Resigned 2 May 2009)  
Mr K Martin  
Mr J Robertson  
Mr R Shrubbs  
Mr T Tupper  
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 Regulations 2003.

### 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 £393,666.

Within the Sportsfield there are items of playground equipment which are valued for insurance purposes at £39,098, exclusive of the safety surfaces.

44 street lamps, 19 public seats, 2 noticeboards and 3 bus shelters that are situated in various locations throughout the Parish.

Office equipment valued for insurance purposes at £2,879.

### 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 2009

	Notes	2009	2008
		£	£
<b>Income</b>			
Precept		58,886	57,450
Agency Services reimbursed		-	-
Loan/Capital Receipts		-	-
Allotment Rents receivable	2	1,209	1,243
Grants and donations	3	388	500
Interest received		1,572	2,058
Licence fees		1,268	1,240
Contributions to expenditure from others	3	2,130	2,247
Other		-	19
		-----	-----
Total income		65,453	64,757
		-----	-----
<b>Expenditure</b>			
Administration	4	12,043	14,992
Loan repayment and interest	6	3,173	3,173
Agency Services		-	-
Section 137 Payments	5	2,160	2,100
Capital Expenditure	1	12,773	12,945
Allotments		1,008	513
Highways		5,952	2,707
Lighting		1,723	1,561
Parks and Open Spaces		10,360	8,409
Pavilion		15,880	5,085
Cycle route/path design		3,894	-
Provision for bad debts		-	-
Other Interest payable		119	35
		-----	-----
Total expenditure		69,085	51,520
		-----	-----
<b>(Deficit)/Surplus</b>		<b>( 3,632 )</b>	13,237
		=====	=====

## Cumulative Fund Balance

Balance brought forward at 1 April 2008	65,804	52,567
<b>Add:</b> Total income	65,453	64,757
	-----	-----
	131,257	117,324
<b>Less:</b> Total expenditure	69,085	51,520
	-----	-----
Balance carried forward as at 31 March 2009	62,172	65,804
	=====	=====

# West Wittering Parish Council

## Balance sheet as at 31 March 2009

	Notes	2009 £	2008 £
<b>Long Term Assets</b>			
Investments		-	-
Long Term Debts		-	-
<b>Current assets</b>			
Stocks and Stores		-	-
Work in progress		-	-
Debtors	7	3	811
VAT recoverable	7	4,832	5,767
Payments in advance		-	-
Temporary lendings		-	-
Cash on deposit, at bank and in hand		67,653	65,505
		-----	-----
<b>Total Assets</b>		<b>72,488</b>	<b>72,083</b>
<b>Current liabilities</b>			
Creditors: Amounts falling due within one year	8	10,316	6,279
Temporary Loans		-	-
Cash Overdrawn		-	-
		-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>62,172</b>	<b>65,804</b>
LONG TERM LIABILITIES		-	-
		-----	-----
<b>TOTAL NET ASSETS</b>		<b>62,172</b>	<b>65,804</b>
		=====	=====
Represented by:			
General Fund balance		62,172	65,804
		-----	-----
<b>TOTAL FUNDS</b>		<b>62,172</b>	<b>65,804</b>
		=====	=====

The above statement represents fairly the financial position of the authority as at 31 March 2009 and reflects its income and expenditure during the year.

Approved by the Council    1 June 2009

Chairman.....

Clerk and Financial Officer.....

# West Wittering Parish Council

## Notes to the accounts for the year ended 31 March 2009

### 1 Assets

	2009
	£
a. Assets acquired during the year were (at cost)	
One public seat	440
Millennium Meadow fencing	8,999
New noticeboards	3,334
	-----
	12,773
	=====
b. No assets were disposed of during the year.	
c. At 31 March 2009 the following assets were held	
COMMUNITY ASSETS	
Sportsfields and Public Open Spaces	1
Allotments	1
Pavilion	393,666
Timber shed	4,603
Public Open Space and Playground Equipment	39,098
Street Lights	44
Public Seats, Bus Shelters and Noticeboards	13,605
Office Equipment and Furniture	2,882
Sportsfield maintenance equipment	1,306
Sportsfield fencing	12,416
	-----
	467,620
	=====

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 2009

### 3 Grants and contributions towards expenditure

A contribution of £138 was made by a member of the public towards the cost of provision of an additional public seat.

A grant of £250 was made by West Sussex County Council towards the cost of maintaining footpaths.

Five contributions, totalling £2,130, were made towards the costs of operating the Pavilion.

### 4 Administration

	£
Employment costs	5,122
Administrative expenses	4,922
Insurances	1,999
	-----
	12,043
	=====

There was no expenditure on advertising and 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 £5.86 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 2008-09 was £14,099.16.

The payments made were:

	£
Witterings Twinning Association	260
Manhood Mobility Volunteer Service	260
Samaritans	260
West Wittering Parochial Church Council	600
West Wittering Youth Drop-in Group	210
Chichester Ab Phab Club	100
4Sight	210
Victim Support	260
	-----
	2,160
	=====



# West Wittering Parish Council

## Notes to the accounts for the year ended 31 March 2009

### 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 2000. The amount outstanding at 31 March 2009 was £36,053.71.

### 7 Debtors and VAT recoverable

	£
Other Local Authorities	-
HM Revenue & Customs	4,832
Other	3

None of the debts was more than three months old.

### 8 Creditors

	£
Other Local Authorities	440
Sundry Creditors	9,876
	-----
	10,316
	=====

### 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 2009