

# **West Wittering Parish Council**

## **Annual Financial Statements for the year ended 31 March 2018**

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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 2018.

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 Shrubbs (Chairman)  
Mrs J Barrett  
Mr W Buckland  
Mr R Hutton  
Mr R Lewis  
Mr K Martin  
Mr H Patel  
Mrs N Pike  
Mr D Sadler (Resigned 24 April 2018)

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

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

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.

An area of land which is designated as a Sportsfield.

The Sportsfield contains a pavilion which is valued for insurance purposes at £608,619 exclusive of contents.

Within the Sportsfield there are items of playground equipment which are valued for insurance purposes at £40,534 exclusive of the safety surfaces. Also, there are Tennis Courts with an insured value of £95,790 and Outdoor Gym Equipment and Signs with an insured value of £25,791.

At the Sportsfield, Millennium Meadow and Snowhill there are barriers to prevent unauthorised access by vehicles. The barriers have a combined insurance value of £7,282.

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 £6,275.

### 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.

## **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 2018

|  | Notes | 2018           | 2017             |
|--|-------|----------------|------------------|
|  |       | £              | £                |
| <b>Income</b>                              |       |                |                  |
| Precept                                    |       | 98,800         | 96,713           |
| Agency Services reimbursed                 |       | -              | -                |
| Loan/Capital Receipts                      |       | -              | -                |
| Allotment Rents receivable                 | 2     | 1,327          | 1,344            |
| Grants and donations                       | 3     | 14,484         | 90,676           |
| Interest received                          |       | 128            | 215              |
| Licence fees                               |       | 1,597          | 1,581            |
| Contributions to expenditure from others   | 3     | 13,537         | 30,650           |
| Sale of Assets                             |       | -              | -                |
| Other                                      |       | 2              | 2                |
|  |       | <u>129,875</u> | <u>221,181</u>   |
| <b>Expenditure</b>                         |       |                |                  |
| Administration                             | 4     | 32,138         | 35,417           |
| Loan repayment and interest                | 6     | 3,173          | 3,173            |
| Agency Services                            |       | -              | -                |
| Section 137 Payments                       | 5     | 2,874          | 3,424            |
| Capital Expenditure                        | 1     | 26,299         | 97,123           |
| Allotments                                 |       | 761            | 1,337            |
| Highways and Footpaths                     |       | 7,473          | 6,388            |
| Lighting                                   |       | 2,652          | 3,806            |
| Parks and Open Spaces                      |       | 22,172         | 14,205           |
| Pavilion                                   |       | 5,672          | 16,804           |
| Beachfront Shingle Works                   |       | 640            | -                |
| Sportsfield Drainage                       |       | -              | 30,395           |
| Flooding Alleviation – Operation Watershed | 3     | 15,563         | -                |
| Flood Risk and Drainage Assessment         | 3     | 3,387          | 2,198            |
| New Homes Bonus Grant – Memorial Hall      |       | -              | 3,586            |
| Community Warden contribution              |       | 3,200          | 3,200            |
| Public Toilets                             |       | 1,735          | 3,279            |
| Provision for bad debts                    |       | -              | -                |
| Other Interest payable                     |       | -              | -                |
|  |       | <u>127,739</u> | <u>224,335</u>   |
| <b>Total expenditure</b>                   |       | <b>127,739</b> | <b>224,335</b>   |
| <b>Surplus/(Deficit)</b>                   |       | <b>2,136</b>   | <b>( 3,154 )</b> |

## Cumulative Fund Balance

|   |                |                |
|---|----------------|----------------|
| Balance brought forward at 1 April 2017 | 87,785         | 90,939         |
| <b>Add: Total income</b>                | <b>129,875</b> | <b>221,181</b> |
|   | <u>217,660</u> | <u>312,120</u> |
| <b>Less: Total expenditure</b>          | <b>127,739</b> | <b>224,335</b> |
|   | <u>89,921</u>  | <u>87,785</u>  |

# West Wittering Parish Council

## Balance sheet as at 31 March 2018

|  | Notes | 2018<br>£      | 2017<br>£ |
|--|-------|----------------|-----------|
| <b>Long Term Assets</b>                        |       |                |           |
| Investments                                    |       | -              | -         |
| Long Term Debts                                |       | -              | -         |
| <b>Current assets</b>                          |       |                |           |
| Stocks and Stores                              |       | -              | -         |
| Work in progress                               |       | -              | -         |
| Debtors  |       | -              | 55        |
| VAT recoverable                                | 7     | 2,952          | 19,358    |
| Payments in advance                            | 7     | 57             | 235       |
| Temporary lendings                             |       | -              | -         |
| Cash on deposit, at bank and in hand           |       | 119,209        | 100,352   |
|  |       | -----          | -----     |
| <b>Total Assets</b>                            |       | <b>122,218</b> | 120,000   |
| <b>Current liabilities</b>                     |       |                |           |
| Creditors: Amounts falling due within one year | 8     | 32,297         | 32,215    |
| Temporary Loans                                |       | -              | -         |
| Cash Overdrawn                                 |       | -              | -         |
|  |       | -----          | -----     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>   |       | <b>89,921</b>  | 87,785    |
| LONG TERM LIABILITIES                          |       | -              | -         |
|  |       | -----          | -----     |
| <b>TOTAL NET ASSETS</b>                        |       | <b>89,921</b>  | 87,785    |
|  |       | =====          | =====     |
| Represented by:                                |       |                |           |
| Earmarked Funds                                |       | 18,811         | 16,857    |
| General Fund balance                           |       | 71,110         | 70,928    |
|  |       | -----          | -----     |
| <b>TOTAL FUNDS</b>                             |       | <b>89,921</b>  | 87,785    |
|  |       | =====          | =====     |

The above statement represents fairly the financial position of the authority as at 31 March 2018 and reflects its income and expenditure during the year.

Approved by the Council 7 June 2018

Chairman.....

Clerk and Responsible Financial Officer.....

# West Wittering Parish Council

## Notes to the accounts for the year ended 31 March 2018

### 1 Assets

2018

a. During the year the following assets were purchased or constructed:

|   |               |
|---|---------------|
| Outdoor Gym                             | 22,902        |
| Two public seats including installation | 2,190         |
| Replacement printer                     | 141           |
| Flagpole including installation         | 1,066         |
|   | -----         |
|   | <u>26,299</u> |

b. Asset disposals during the year

|                           |     |
|---------------------------|-----|
| Obsolete Office equipment | 593 |
| Public seat               | 276 |

c. At 31 March 2018 the following assets were held

|   |          |
|---|----------|
|   | <b>£</b> |
| 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                               | 47       |
| Public Seats, Bus Shelters and Noticeboards | 26,914   |
| Outdoor Gym                                 | 22,902   |
| Office Equipment                            | 3,566    |
| Sportsfield gates and lighting              | 20,547   |
| Sportsfield fencing                         | 12,416   |
| Millennium Meadow fencing                   | 8,999    |
| Tennis courts                               | 73,921   |
| Flagpole                                    | 1,066    |
|   | -----    |
|   | 719,999  |
|   | =====    |

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.

# West Wittering Parish Council

## Notes to the accounts for the year ended 31 March 2018

### 2 Tenancies - Rents receivable

The allotment holders have tenancy agreements with the Council.

### 3 Grants and contributions towards expenditure

A grant of £10,000 was made by the F G Woodger Trust towards the costs of providing the Tennis Courts and lighting improvements.

A grant of £11,097 was made by West Sussex County Council towards the costs of Operation Watershed.

As a consequence of damage to a door at the Pavilion, Zurich Insurance paid the Council £148.

West Wittering Flood Defences made a grant of £13,400 towards the cost of various drainage projects. As at 31 March 2018 £3,387 had been released as income. The balance of £10,023 was carried forward (see note 8).

Two contributions, totalling £3,144 were made towards the cost of providing new Public Seats.

Five contributions, totalling £245, were made towards the costs of operating the Pavilion.

### 4 Administration

|                         |        |
|-------------------------|--------|
|                         | £      |
| Employment costs        | 14,540 |
| Administrative expenses | 8,349  |
| Insurances              | 2,103  |
| Neighbourhood Plan      | 7,146  |
|                         | -----  |
|                         | 32,138 |
|                         | =====  |

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 £7.57 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 2017-18 was £17,668.38.

The payments made were:

|   |       |
|---|-------|
|   | £     |
| 4Sight                                  | 200   |
| The Samaritans                          | 200   |
| Witterings First Responders             | 200   |
| Manhood Peninsula Partnership           | 1,074 |
| Manhood Mobility Volunteer Service      | 200   |
| West Wittering Parochial Church Council | 1,000 |
|   | ----- |
|   | 2,874 |
|   | ===== |



# West Wittering Parish Council

## Notes to the accounts for the year ended 31 March 2018

### 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 2018 was £20,713.

### 7 Debtors and VAT recoverable

|                         | £     |
|-------------------------|-------|
| Other Local Authorities | -     |
| HM Revenue & Customs    | 2,952 |
| Other                   | -     |
| Payments in advance     | 57    |

Neither of these debts was more than three months old.

### 8 Creditors

|  | £      |
|--|--------|
| Other Local Authorities                              | 3,185  |
| Sundry Creditors                                     | 10,301 |
| Deferred grant income: Community Infrastructure Levy | 8,523  |
| : Other  | 10,013 |
| Security Deposits                                    | 275    |
|  | -----  |
|  | 32,297 |
|  | =====  |

### 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  
Unaudited Annual Financial Statements  
for the year ended 31 March 2018