



Adur &  
Worthing  
councils

***Joint Strategic  
Committee  
Statement of  
Accounts  
2011/2012***



# JOINT STRATEGIC COMMITTEE

## STATEMENT OF ACCOUNTS

for the year ended 31st March, 2012

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## **EXPLANATORY FOREWORD**

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### ***INTRODUCTION***

This is an explanatory foreword to the Statement of Accounts.

The enclosed 2011/12 Statement of Accounts have been compiled to comply with the Chartered Institute of Public Finance & Accountancy (CIPFA) Code of Practice.

Significant changes to the CIPFA Code of Practice for 2011/12 are minimal compared to recent years but include:-

- The adoption of FRS 30 for Heritage Assets. This is a new classification of assets with detailed disclosure notes and changes to valuations. The Joint Strategic Committee (JSC) does not have any heritage assets on its balance sheet
- ;
- New disclosure requirements for exit packages ;
- Clearer guidance on unspent grants that do not have any conditions attached.

In addition to this year's changes to the CIPFA Code of Practice 2011/12 the introduction of International Financial Reporting Standards in 2010/11 to local government has led to the accounting principle of 'substance over form' having greater emphasis than before. Although the JSC is not a legal entity and cannot have a bank account or own assets, it will show the value of any assets used in the delivery of services in its Balance Sheet with the associated depreciation in the Income & Expenditure Account.

The previous accounting treatment was that a notional asset hire charge should be made between Adur & Worthing Councils and the JSC to represent the cost of providing assets (leasing or debt charges) and this should be then be charged back to the constituent authorities as part of the annual cost of service.

The 'substance over form' concept has also been applied to unspent grants that do not have conditions. These will now be transferred to earmarked reserves on the Balance Sheet.

All Balance Sheets items from the JSC are consolidated into the constituent authorities accounts.

The significant Accounting Policies are included as Note 1 to these accounts.

As a result of the 2011 Accounts and Audit Regulations, there is no longer the requirement to include the Governance Statement as part of the Statement of Accounts. Once approved, the Governance Statement will be published at the end of these accounts.

The Statements, now required, are listed and explained in the next section.

### ***EXPLANATION OF ACCOUNTING STATEMENTS***

In addition to this foreword, the Statement of Accounts consists of:

#### **Statement of Responsibilities**

This statement sets out the respective responsibilities of both the Joint Strategic Committee and the Executive Head of Financial Services in respect of the Joint Strategic Committee accounts.

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## **EXPLANATORY FOREWORD**

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### ***EXPLANATION OF ACCOUNTING STATEMENTS***

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<p>These are the notes that explain the Comprehensive Income and Expenditure Statement, Balance Sheet and Cash Flow Statement.</p>	
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<p>The Annual Governance Statement, which has been completed under the Corporate Governance Requirements gives reasonable assurance that an effective system of internal control is maintained and operated in connection with the resources concerned.</p>	

### ***WORKING IN PARTNERSHIP***

Government initiatives have placed great emphasis on partnership working for future service delivery to help meet the changing needs of customers and the cost savings authorities need to find. To achieve this goal Adur District and Worthing Borough Council's embarked on an innovative partnership arrangement.

The shared single officer structure, which was introduced in April 2008, now includes most of the services that were intended to operate as shared Adur & Worthing service. The combined shared services have a net revenue spend of £19.3m. The reconciliation of service block income and expenditure to cost of services in the Comprehensive Income and Expenditure Statement is shown in Note 20.

The shared services are managed via a joint committee. This joint committee has to meet all the accounting requirements of a public sector body. For accounting purposes the following key processes apply:-

- The joint committee has a separate budget and statement of accounts.

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## **EXPLANATORY FOREWORD**

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### ***WORKING IN PARTNERSHIP***

- The respective budgets and spend are pooled as each service is moved to the Joint Committee.
- The pooled joint budgets/expenditure are recharged back to Adur and Worthing Councils.

This document is the separate statement of accounts, which the Adur and Worthing Joint Strategic Committee is required to produce.

### ***COUNCILS' PRIORITIES***

The current corporate priorities, jointly agreed by Adur and Worthing Councils are:-

- Protect front line services
- Promote a clean, green and sustainable environment
- Support and improve the local economy
- Work in partnerships to promote health and well being in our communities
- Ensure value for money and low Council Tax

Budget and resource allocation is targeted towards improving services in each of these areas.

### ***MEDIUM TERM FINANCIAL PLAN (MTFP) INCLUDING CURRENT ISSUES AND FUTURE PLANS***

It is the constituent authorities Adur and Worthing (not the Joint Strategic Committee), who receive and account for government grant, council tax income and related expenditure.

Nevertheless, any withdrawal of funding from the two Councils will have inevitable consequences for the services provided by the Joint Committee. The cost pressures experienced by Adur and Worthing councils feed through to savings requirements for the Joint Committee.

The Joint Strategic Committee considered its 5 year forecast in July 2011 and has savings targets for each year which reflect the likely budget shortfall within the Constituent Councils. The outline 5-year forecast, compiled for the Joint Committee identifies risks such as:

- income generated by the Joint Committee may be affected by the recession;
- withdrawal of funding by partners for key priorities;
- the inflation allowance in non-pay budgets could result in higher than expected costs.

## EXPLANATORY FOREWORD

### **FINANCIAL OVERVIEW**

A comprehensive summary of the financial performance of the Partnership authorities is contained in the 21<sup>st</sup> June 2012 Joint Strategic Committee report "Final Revenue and Capital Outturn for Joint, Adur and Worthing 2011/12". This is available on the Adur District Council website [www.adur.gov.uk](http://www.adur.gov.uk) and the Worthing Borough Council website [www.worthing.gov.uk](http://www.worthing.gov.uk) .

### **SUMMARY OF REVENUE SPEND**

The Committee reported a revenue underspend of £3.047m in 2011/12.

The difference between the outturn reported and the Comprehensive Income and Expenditure Statement – net cost of service is shown in note 20.

<b>SUMMARY FINAL REVENUE OUTTURN</b>			
<b>SERVICE BLOCK</b>	<b>CURRENT ESTIMATE 2011/12</b>	<b>OUTTURN 2011/12</b>	<b>UNDER/ OVERSPEND</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Financial Services	4,063	3,754	(309)
Technical Services	5,042	4,624	(418)
Leisure & Cultural Services	115	154	39
Planning, Regeneration & Wellbeing	3,635	3,377	(258)
Customer Services	7,830	6,321	(1,509)
Corporate & Cultural Services	2,560	2,287	(273)
Housing, Health & Community Safety	2,969	2,899	(70)
Corporate Strategy	75	74	(1)
Chief Executive	1,228	1,162	(66)
Adur Homes	119	110	(9)
<b>TOTAL SERVICES</b>	<b>27,636</b>	<b>24,762</b>	<b>(2,874)</b>
<b>ALLOCATION OF COSTS</b>			-
Recharged to other joint services	(5,271)	(5,444)	(173)
	22,365	19,318	(3,047)
Adur District Council	(9,058)	(7,824)	1,234
Worthing Borough Council	(13,307)	(11,494)	1,813
	<b>(22,365)</b>	<b>19,318</b>	<b>(3,047)</b>

The notional asset recharge budget of £1.6m no longer has a charge against it due to the changes in accounting treatment as detailed in the introduction. This has contributed to wide variations between the outturn and budget.

There were also some other major headline budget variations across the Joint Strategic Committee:-

- vacancy savings target
- Increased efficiencies arising from joint working in unanticipated areas such as equipment, furniture and materials

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## **EXPLANATORY FOREWORD**

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### ***SUMMARY OF REVENUE SPEND***

- A number of redundancies with no budget charged to services and funded from reserves in the constituent authorities
  
- Utilities expenditure underspend

More detailed explanations for the variations are detailed in the 21<sup>st</sup> June 2012 Joint Strategic Committee report.

### ***STATEMENT FROM SECTION 151 OFFICER***

This is a challenging time for Local Government. Both Councils have faced a considerable reduction in central Government funding and have a strong desire to limit the increases to Council Tax.

The overall under spend is most welcome at this time to help the Councils manage the financial climate which they are currently grappling with building capacity to manage service reductions over the next year and fund future service developments.

The outturn position will inform the development of the 2013/14 budget. The intention is to build in recurring under spends into the 2013/14 budget where possible and so avoid the need for unnecessary service reductions.

### ***FURTHER INFORMATION***

Further information on the Joint Services Accounts is available from the Executive Head of Financial Services based at the Town Hall, Chapel Road, Worthing. Information on joint policies and plans for the Adur Worthing partnership, and especially their joint Key Priorities are obtainable on application to the Executive Head of Corporate Strategy in Town Hall, Chapel Road, Worthing or by accessing the Worthing Borough Council's website, [www.worthing.gov.uk](http://www.worthing.gov.uk) or the Adur District Council website, [www.adur.gov.uk](http://www.adur.gov.uk).

## **STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS**

### **STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2012**

#### ***The Joint Governance and Audit Committee's Responsibilities:***

- (a) To make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. For the Joint Strategic Committee in the financial year 2011/12 that officer was the Executive Head of Financial Services.
- (b) To manage its affairs to secure economic, efficient and effective use of its resources and safeguard its assets.
- (c) To approve the Statement of Accounts by 30<sup>th</sup> September, 2012.

#### ***The Executive Head of Financial Services and Section 151 Officer's Responsibilities:***

The Executive Head of Financial Services is responsible for the preparation of the Joint Strategic Committee's Statement of Accounts which is required to give a true and fair view of the financial position of the Joint Strategic Committee.

In preparing the statement of accounts the Executive Head of Financial Services to select accounting policies and apply them consistently, make judgements and estimates that are reasonable, and ensure that the Statement of Accounts complies with the Code of Practice on Local Authority Accounting.

The Executive Head of Financial Services also has to keep proper accounting records which are up to date and to take reasonable steps to prevent and detect fraud and other irregularities.

This Statement of Accounts is prepared and published in accordance with the Accounts and Audit Regulations 2011 and the Code of Practice on Local Authority Accounting issued by the Chartered Institute of Public Finance and Accountancy.

This Statement of Accounts presents a true and fair view of the financial position of the Joint Strategic Committee at 31<sup>st</sup> March, 2012 and its income and expenditure for the year ended on that date.

**SARAH GOBEY**  
Executive Head of Financial Services

**Dated: 20<sup>th</sup> September, 2012**

#### ***Certificate of Approval by Joint Governance and Audit Committee***

I confirm that these Accounts were approved by the Joint Governance and Audit Committee of Adur District Council and Worthing Borough Council on 20<sup>th</sup> September, 2012.

**ROD HOTTON**  
Chairman, Joint Governance and Audit Committee

**Dated: 20<sup>th</sup> September, 2012**



## MOVEMENT IN RESERVES STATEMENT

This Statement shows the movement in the year on the different reserves held by the Committee, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves. The 'Surplus or (deficit) on the provision of services' line shows the true economic cost of providing the Committee services, more details of which are shown in Comprehensive Income and Expenditure Statement. The 'Net increase /Decrease before transfers to earmarked reserves' line shows the net expenditure of the Joint Strategic Committee before any discretionary transfers to or from earmarked reserves undertaken by the Committee.

Restated Single Entity (England and Wales)	Joint Strategic Committee Working Balance	Earmarked Grants & Contributions Reserves	Earmarked Transferred Asset Adjustment A/c Reserves	Total Usable Reserves	Unusable Reserves	Total Authority Reserves
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Balance at 31.03.10</b>	-	-	6,375	6,375	-	6,375
<b>Movement in Reserves during 2010/11</b>						
Surplus or (deficit) on provision of services	(47)	-	-	(47)	-	(47)
Other Comprehensive Expenditure & Income		-		-	-	-
<b>Total Comprehensive Expenditure and Income</b>	(47)	-	-	(47)	-	(47)
Adjustments between accounting and funding basis under Regs.		-		-	-	-
<b>Net Increase/Decrease before Transfers to Earmarked Reserves</b>	(47)	-	-	(47)	-	(47)
Transfers to/from Earmarked Res. (Note 7)	47	-	(47)	-	-	-
<b>Incr'se/Decr'se (movement) in Year</b>	-	-	(47)	(47)	-	(47)
<b>Balance at 31.03.11 c/fwd</b>	-	-	6,328	6,328	-	6,328
<b>Movement in Reserves during 2011/12</b>						
Surplus or (deficit) on provision of services	(319)	-	-	(319)	-	(319)
Other Comprehensive Expenditure and Income	-	-	-	-	-	-
<b>Total Comprehensive Expenditure and Income</b>	(319)	-	-	(319)	-	(319)
Adjustments between accounting basis and funding basis under reg's	-	-	-	-	-	-
<b>Net Increase/Decrease before Transfers to Earmarked Reserves</b>	(319)	-	-	(319)	-	(319)
Transfers to/from Earmarked Res. (Note 7)	319	317	(636)	-	-	-
<b>Increase/Decrease in Year</b>	-	317	(636)	(319)	-	(319)
<b>Balance at 31.03.12 c/fwd</b>	-	317	5,692	6,009	-	6,009

# COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

	2011/12	2011/12		2011/12	2010/11	2010/11	2010/11
	Gross Expenditure	Gross Income	Note	Net Expenditure	Restated Gross Expenditure	Restated Gross Income	Restated Net (Income) Expenditure
	£'000	£'000		£'000	£'000	£'000	£'000
<b>NET EXPENDITURE ON SERVICES</b>							
Central Services to the Public	301	-		301	300	-	300
Cultural and Related Services	234	-		234	33	-	33
Environmental and Regulatory Services	6,366	(1,659)		4,707	6,378	(1,558)	4,820
Planning Services	1,921	(403)		1,518	975	(402)	573
Highways and Transport Services	281	-		281	263		263
Other Housing Services	69	-		69	67		67
Adult Social Care	-	-		-	-		-
Corporate & Democratic Core	185	-		185	151		151
Non-Distributed Costs	-	-		-			-
Exceptional Item - Pension revaluation	-	-		-			-
<b>Net Cost of General Fund Services</b>	<b>9,357</b>	<b>(2,062)</b>		<b>7,295</b>	<b>8,167</b>	<b>(1,960)</b>	<b>6,207</b>
Holding Accounts	13,878	(948)		<b>12,930</b>	11,346	(271)	<b>11,075</b>
Net Cost of Services	23,235	(3,010)		20,225	19,513	(2,231)	17,282
Other Operating Expenditure			8	2			
Taxation and non-specific grant income			9	(590)			(1,046)
Funded by Adur District Council				(7,824)			(6,638)
Funded by Worthing Borough Council				(11,494)			(9,551)
<b>(Surplus) or Deficit on Provision of Services</b>				<b>319</b>			<b>47</b>
(Surplus)/Deficit arising on revaluation of Property, Plant and Equipment Assets			10	-			-
Other				-			-
<b>Other Comprehensive Income and Expenditure</b>				-			-
<b>Total Comprehensive Income and Expenditure</b>				<b>319</b>			<b>47</b>

## BALANCE SHEET

See Note No:	As at 31st March 2012	Restated as at 31st March 2011	Restated as at 1st April 2010
	£'000	£'000	£'000
<b>Long Term Assets:</b>			
Property, Plant & Equipment	10	5,637	6,242
Investment Property		-	-
Intangible Assets	11	54	86
Assets Held for Sale		-	-
Long Term Investments		-	-
Long Term Debtors		-	-
<b>Total Long Term Assets</b>		<b>5,691</b>	<b>6,328</b>
<b>Current Assets:</b>			
Short Term Investments		-	-
Assets Held For Sale		-	-
Inventories	13	118	89
Short Term Debtors	14	524	776
Cash & Cash Equivalents	15	3,849	1,510
<b>Total Current Assets</b>		<b>4,491</b>	<b>2,375</b>
<b>Current Liabilities:</b>			
Cash & Cash Equivalents		-	-
Short Term Borrowing		-	-
Short Term Creditors	16	(4,173)	(2,375)
Provisions		-	-
Liabilities in Disposal Groups		-	-
<b>Total Current Liabilities</b>		<b>(4,173)</b>	<b>(2,375)</b>
<b>Long Term Liabilities:</b>			
Long Term Creditors		-	-
Provisions		-	-
Long Term Borrowing		-	-
Other Long Term Liabilities		-	-
Donated Assets Account		-	-
Capital Grants Receipts in Advance		-	-
<b>Total Long Term Liabilities</b>		<b>-</b>	<b>-</b>
<b>Net Assets</b>		<b>6,009</b>	<b>6,328</b>
<b>Financed By Reserves:</b>			
Usable Reserves	17	(6,009)	(6,328)
Unusable Reserve	18	-	-
<b>Total Reserves</b>		<b>(6,009)</b>	<b>(6,328)</b>

## CASH FLOW STATEMENT

The Cash Flow Statement shows the changes in cash and cash equivalents of the Joint Strategic Committee during the reporting period. The statement shows how the Committee generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Joint Strategic Committee are from recharges to the constituent authorities and the recipients of services provided by the Committee. There are no investing activities for the Joint Strategic Committee. Investing activities would normally represent the extent to which cash outflows have been made for resources which are intended to contribute to the Committee's future service delivery.

See Note No:	2011/12	2010/11
	£'000	£'000
Net (surplus) or deficit on provision of services	(320)	(47)
Adjustments to net surplus or deficit on the provision of services for non cash movements	2,658	60
Adjustments for items included in the net surplus or deficit on the provision of services that are investing and financing activities	-	-
Net cash flows from Operating Activities	2,338	13
Net increase or decrease in cash and cash equivalents	2,338	13
Cash and cash equivalents at the beginning of the reporting period	1,510	1,497
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>3,848</b>	<b>1,510</b>

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# NOTES TO THE CORE FINANCIAL STATEMENTS

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## **NOTE 1: ACCOUNTING POLICIES**

### **STATEMENT OF ACCOUNTING POLICIES 2011/12**

#### **General**

The accounts have been prepared in accordance with the Chartered Institute of Public Finance & Accountancy (CIPFA) / The Local Authority (Scotland) Accounts Advisory Committee (LASAAC) Code of Practice on Local Authority Financial Accounting in United Kingdom - 2011/12 Accounts, which is based on International Financial Reporting Standards (IFRS).

As outlined in the Foreword, significant changes to the CIPFA Code of Practice for 2011/12, which affect this Committee are minimal compared to recent years but include:-

- The adoption of FRS 30 for Heritage Assets. This means a new classification of assets with detailed disclosure notes and changes to valuations that impact upon the constituent authorities. The Joint Strategic Committee (JSC) does not have any heritage assets on its balance sheet;
- New disclosure requirements for exit packages;
- Clearer guidance on unspent grants that do not have any conditions attached.

In addition, the Balance Sheet of the Joint Committee has been adjusted to reflect the economic benefit of assets acquired by the constituent authorities of Adur District Council and Worthing Borough Council, for the delivery of joint services. This accounting change has been agreed in consultation with the Joint Strategic Committee auditors, as there is as yet, no specific requirement or guidance within the CIPFA Code of Practice.

### **UNDERLYING ASSUMPTIONS TO THE STATEMENT OF ACCOUNTS**

#### **Accruals**

The non-cash effects of transactions have been reflected in the statements for the financial year in which they occur, not when any cash is received or paid.

#### **Going Concern**

The accounts have been prepared on the assumption that the Joint Strategic Committee will continue to provide operational services for the foreseeable future.

### **PRINCIPAL QUALITATIVE CHARACTERISTICS OF FINANCIAL STATEMENTS**

#### **Understandability**

The Joint Strategic Committee has endeavoured to ensure that, within the restrictive definitions of the regulations, an interested reader can understand the accounts.

#### **Relevance**

The information in the accounts is useful in assessing the Joint Strategic Committee's stewardship of public funds and for making economic decisions.

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# NOTES TO THE ACCOUNTS

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## **NOTE 1: ACCOUNTING POLICIES**

### **UNDERLYING ASSUMPTIONS TO THE STATEMENT OF ACCOUNTS**

#### **Materiality**

An item is considered to be material where its omission or mis-statement could influence the decisions or assessments of users of the financial statements presented in the accounts. Materiality, therefore, is subjective and depends on the nature or size of the omission or mis-statement judged in the surrounding circumstances.

The Joint Strategic Committee has therefore exercised its professional judgement in considering the size and nature of any transaction, or set of transactions, brought into the financial statements. In so doing, the Joint Strategic Committee does not set fixed monetary limits or rules for materiality, but has taken a view upon what would provide a proper understanding of the Joint Strategic Committee's overall financial position. Where appropriate, such a view has been reached in consultation with the Joint Strategic Committee's auditors.

Where the IFRS based financial statements require adjustments to the Joint Strategic Committee's balances previously reported under UK GAAP, the Joint Strategic Committee will not make such changes where they are judged to be immaterial.

#### **Reliability**

The information presented in the accounts represents fairly the substance of the transactions and events of the Joint Strategic Committee, and is complete, prudently prepared, and free of deliberate or systematic bias or material error.

#### **Comparability**

A consistent approach to accounting policies is used in preparing the accounts to ensure that it may be compared to previous years. As 2011/12 is the first year for accounting for plant property and equipment in the Joint Committee, comparative figures for 2010/11 have been derived by re-stating the formerly published accounts as if the accounting policies applied to 2011/12 had been in place in 2010/11.

#### **Primacy of Legislative Requirements**

The Joint Strategic Committee operates through the power of statute. Where legislation prescribes the express treatment of transactions, then the accounting concepts outlined above will be over-ruled.

### **INCOME AND EXPENDITURE**

#### **Revenue Recognition**

Revenue recognition has been accounted for in accordance with IAS 18. Revenue is measured at fair value of the consideration received or receivable. Fair value is generally regarded as the amount for which an asset could be acquired, or a liability settled, between knowledgeable, willing parties in an arms length transaction.

## NOTES TO THE ACCOUNTS

### **NOTE 1: ACCOUNTING POLICIES**

#### **COSTS OF SUPPORT SERVICES**

The CIPFA Service Reporting Code (SRCOP) requires the costs of support services to be charged on a fair and transparent basis. The allocation bases used for the main costs are outlined below. The majority of services are allocated out on a time allocation basis with the exception of the following:

<b>Admin Buildings</b>	Headcount
<b>Human Resources inc training</b>	Headcount
<b>Payroll</b>	Headcount
<b>ICT</b>	Number of PC's per section
<b>Customer Services</b>	Number of calls multiplied by length of time per call
<b>Cashiers</b>	Number of transactions
<b>Exchequer Services</b>	Number of transactions
<b>Insurance - Employees</b>	Headcount
<b>Insurance - Premises</b>	Premises Valuation
<b>Insurance - Vehicles</b>	No of Vehicles

#### **LEASES**

Leases are accounted for under IAS 17 which requires them to be classified between finance leases and operating leases. IAS 17 defines a lease as "a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership".

However, since the Joint Strategic Committee is not a legal entity, it is unable to enter into credit arrangements. Therefore all leases are accounted for in the constituent authorities to which the lease obligations apply. The Joint Strategic Committee accounts show under Note 29: Leases; and Note 10: Property, Plant and Equipment, the value of non-current assets included in the Balance Sheet that has been accounted for in Adur District Council and Worthing Borough Council's accounts.

#### **INTANGIBLE ASSETS**

The Committee has no internally generated assets. Software licences are capitalised as intangible assets and amortised on a straight line basis over the expected life of the asset.

#### **NON CURRENT ASSETS**

##### **Expenditure and Valuation principles**

Expenditure on the acquisition, creation or enhancement of non-current assets is required to be capitalised on an accruals basis in the Balance Sheet, provided that the non-current asset yields benefits to the Joint Strategic Committee and the services it provides, for a period of more than one year. This excludes expenditure on routine repairs and maintenance of non-current assets.

Non-current assets are valued on the basis recommended by CIPFA and in accordance with the Statements of Asset Valuation Principles and Guidance Notes issued by The Royal Institution of Chartered Surveyors (RICS). Non-current assets are classified into the groupings required by the International Financial Reporting Standards (IFRS) code.

# NOTES TO THE ACCOUNTS

## **NOTE 1: ACCOUNTING POLICIES**

### **NON CURRENT ASSETS**

The principal valuation bases used are:

- Property Plant and Equipment assets are included in the balance sheet at market value. Where there is no open market value assets are included in the balance sheet at depreciated replacement cost. Assets and assets under construction are stated at historic cost value.
- Assets held for sale, are included in the balance sheet if their carrying amount is going to be recovered principally through a sale transaction rather than through continued use.
- Investment properties, are included in the balance sheet at market value and need to meet the criteria of property (land or a building, or part of a building, or both) held solely to earn rentals or for capital appreciation or both.

For 2011/12 the Joint Strategic Committee's asset values have been included in the accounts based on professional valuations. A *de minimis* value of £10,000 per capital contract or rolling programme has been applied to new vehicles, plant and equipment, and £10,000 for new land and buildings. Assets valued below these limits are not included, unless a revaluation is pending.

### **Charges to Revenue for non-current Assets**

Service revenue accounts, central support services, and trading accounts are charged with a depreciation charge and any impairment loss for most non-current assets used in the provision of services. The depreciation charge is credited out of the Comprehensive Income and Expenditure Statement via the Transferred Asset Adjustment Account on the Balance Sheet, so that there is no impact on the provision of Joint Strategic Committee services.

The useful life of assets is determined as follows, excepting where there may be exceptional circumstances:

<b>Vehicles Equipment Intangible Assets, Software Assets (Finance Leases)</b>	5-7 yrs from over 1 to 20 years from over 1 to 7 years Up to 10 years
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### **Impairment**

The value at which each category of assets is included in the balance sheet has been reviewed at the year-end, and where there is reason to believe that its value has reduced materially in the period due to impairment, the valuation has been adjusted accordingly.

### **Depreciation**

Depreciation is charged to service revenue accounts for most non-current assets:

- newly acquired assets are depreciated from the first full year they become operational. Assets in the course of construction are not depreciated until they are brought into use



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# NOTES TO THE ACCOUNTS

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## **NOTE 1: ACCOUNTING POLICIES**

### **NON CURRENT ASSETS**

#### **Depreciation**

- assets disposed of are depreciated in the year of disposal
- depreciation is calculated using the straight-line method over the useful life of the asset
- assets acquired under Finance Leases are depreciated over the asset life, or the lease term if shorter.

### **GRANTS AND CONTRIBUTIONS**

Grants and other contributions in relation to revenue and capital expenditure are accounted for on an accruals basis and recognised in the accounting statements when the conditions for their receipt have been complied with and there is reasonable assurance that the grant or contribution will be received. A grants and contributions reserve has been created to fulfil the requirements of the 2011/12 Code of Practice. The de minimis for grants and contributions is £5,000.

### **CURRENT ASSETS**

The 2011/12 Code lists Current Assets as the following:

#### **Inventories**

These include cleaning materials, vehicle spares, printing and stationery, and catering supplies.

This Joint Strategic Committee has accounted for inventories in accordance with IAS2 and IPSAS 12, which includes public sector interpretations of measurement which the Code has adopted.

#### **Work in Progress**

Any rechargeable works are shown at the actual cost incurred (excluding overheads allocation) at 31st March.

### **CURRENT LIABILITIES**

The 2011/12 Code lists Current liabilities as the following:

#### **Provisions**

Provisions are made where an event has taken place that gives the Joint Strategic Committee an obligation that probably requires settlement by a transfer of economic benefit but where the timing is uncertain. Provisions are charges to the Comprehensive Income and Expenditure account when the Joint Strategic Committee becomes aware of the obligation based on best estimate of the likely settlement. When payments are eventually made they are charged to revenue and funded from the provision set up in the Balance Sheet.

# NOTES TO THE ACCOUNTS

## **NOTE 1: ACCOUNTING POLICIES**

### **DEBTORS AND CREDITORS**

The revenue and capital accounts of the Joint Strategic Committee are maintained on an accruals basis in accordance with the Code. Sums due to or payable by the Joint Strategic Committee at the end of each financial year are brought into account (irrespective of whether cash has been received or payment has been made).

Where actual costs are not available, accruals for debtors and creditors are made on a best-estimate basis. Accruals are raised for items that singularly or in total (e.g. bulk orders) are estimated to be £250 or more in value.

### **ACCOUNTING FOR FINANCIAL INSTRUMENTS**

The Joint Strategic Committee recognises financial instruments in the accounts at the point when contractual obligations are made in regard to exchange of goods and services, rather than when receipts or payments pass from one party to another.

The accounting treatment of any particular financial instrument (i.e. how its carrying value is measured, and gains and losses recognised) depends on its classification on initial recognition. For this purpose, IFRS7 recognises two classes of financial liabilities and four classes of financial assets, being:

<b>FINANCIAL LIABILITIES</b>	<b>FINANCIAL ASSETS</b>
Amortised cost Fair value through profit or loss	Loans and receivables Available for sale Fair value through profit or loss Held to maturity

The Joint Strategic Committee's financial assets include trade receivables, while its financial liabilities include operational creditors. Both classes of financial instruments have been accounted for at amortised cost taken as the carrying amount on initial recognition (i.e. the transaction price). The Joint Strategic Committee does not operate bank accounts, or transact in loans or investments. (See also Note 15 - Cash and Cash Equivalents.)

The Code requires that each class of financial assets and financial liabilities be disclosed at "fair value" in a way that permits it to be compared with the carrying amount in the statement of accounts. Comparisons of fair value with the carrying amounts are shown where required within the Notes to Core Financial Statements.

In making such comparisons, fair value is taken as meaning the amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arms-length transaction.

### **CASH AND CASH EQUIVALENTS**

Cash and Cash Equivalents are defined as "short-term, highly liquid investments that are readily convertible to known amounts of cash, and which are subject to an insignificant risk of change in value". As the Joint Strategic Committee does not hold cash or operate bank accounts, the cash and cash equivalents reported in the Balance Sheet reflect the movement of funds transacted on behalf of the Joint Strategic Committee by Adur District Council.

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## NOTES TO THE ACCOUNTS

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### **NOTE 1: ACCOUNTING POLICIES**

#### **EXCEPTIONAL ITEMS**

Where exceptional items of income and expense are material, their nature and amount is disclosed separately, either on the face of the Comprehensive Income and Expenditure Statement or in the notes to the accounts, depending on how significant the items are to an understanding of the Joint Strategic Committee.

#### **PRIOR PERIOD ADJUSTMENTS**

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Committee's financial position or financial performance.

Where a change is made, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

#### **RESERVES**

The Reserves in the Joint Strategic Committee Balance Sheet are analysed between usable and unusable reserves. This Committee does not have any unusable reserves at the Balance Sheet date.

The Usable Reserves in the 2011/12 Joint Strategic Committee Balance Sheet comprise of two elements.

- (i) **The Grants and Contributions Reserve** was created to comply with new accounting requirements for 2011/12 arising from changes in the CIPFA Code of Practice. The reserve is used where the grant or contribution has been recognised as income in the Comprehensive Income and Expenditure Statement, but the expenditure to be financed from that grant or contribution has not been incurred at the Balance Sheet date.
- (ii) **The Transferred Assets Adjustment Account**, provides a credit balance equal to the written down value of assets capitalised on the Balance Sheet. This is used to finance the annual charge for depreciation included in the Comprehensive Income and Expenditure Statement.

The Joint Strategic Committee does not hold any other reserves. All income and expenditure is distributed to the constituent Councils at the year end.

#### **VALUE ADDED TAX**

VAT is included in the Comprehensive Income and Expenditure Account only to the extent that it is irrecoverable.

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## **NOTES TO THE ACCOUNTS**

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### ***NOTE 1: ACCOUNTING POLICIES***

#### **TERMINATION BENEFITS**

Redundancy costs are recognised in the year in which the decision is made.

#### **ACCUMULATED ABSENCES**

The Councils' review the cost of accumulated absences as required by the IFRS code of practice. The review reveals that the level of this is not material and therefore has chosen not to accrue these costs.

#### **CONTINGENT LIABILITIES:**

Contingent liabilities are possible obligations arising from past events whose existence will only be confirmed by future events not wholly within the control of the Joint Strategic Committee. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable or the amount of the obligation cannot be measured reliably. Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts unless perceived as being remote.

### ***NOTE 2: ACCOUNTING STANDARDS ISSUED, BUT HAVE NOT YET BEEN NOT ADOPTED***

For the 2011/12 Statement of Accounts there are no accounting standards issued which have not yet been adopted.

### ***NOTE 3: CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES***

In applying accounting policies, the constituent authorities to the Joint Strategic Committee have had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Statement of Accounts of the constituent authorities involve government funding. These critical judgement do not apply to the Joint Strategic Committee

### ***NOTE 4: ASSUMPTIONS MADE ABOUT THE FUTURE AND OTHER MAJOR SOURCES OF ESTIMATION***

The Statement of Accounts contains estimated figures that are based on assumptions made by the Joint Strategic Committee about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

## NOTES TO THE ACCOUNTS

### **NOTE 4: ASSUMPTIONS MADE ABOUT THE FUTURE AND OTHER MAJOR SOURCES OF ESTIMATION**

The items in Joint Strategic Committee's Balance Sheet at 31 March 2012 for which there is a risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect is actual results differ from assumptions
<b>Property, Plant &amp; Equipment</b>	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. The current economic climate makes it uncertain that the Committee will be able to sustain its current spending on repairs and maintenance, bringing into doubt the useful lives assigned to assets.	If the useful life of assets is reduced, depreciation increases and the carrying amount of the assets falls.  Depreciation is excluded when the movement in the general fund is determined.
<b>Arrears</b>	At 31 <sup>st</sup> March 2012 the Committee had a balance of debtors due of £524,000.	Arrears collection rates are reviewed each year and if collection rates were to deteriorate or improve this would require an appropriate adjustment.

### **NOTE 5: MATERIAL ITEMS OF INCOME AND EXPENSE**

There are no material income and expense items to disclose that are not reported in the Comprehensive Income and Expenditure Statement.

### **NOTE 6: EVENTS AFTER THE BALANCE SHEET DATE**

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period, 31<sup>st</sup> March 2012 and the date when the Statement of Accounts is authorised for issue, 20<sup>th</sup> September 2012.

Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the Statement of Accounts is adjusted to reflect such events.
- those that are indicative of conditions that arose after the reporting period – the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

## NOTES TO THE ACCOUNTS

### **NOTE 6: EVENTS AFTER THE BALANCE SHEET DATE**

Events taking place after 20<sup>th</sup> September 2012, the date of authorisation for issue, are not reflected in the Statement of Accounts.

### **NOTE 7: TRANSFERS TO/FROM EARMARKED RESERVES**

This note sets out the amounts set aside from the General Fund in earmarked reserves to provide financing for future expenditure plans and the amounts posted back from earmarked reserves to meet General Fund expenditure in 2011/12.

Movement in Earmarked Reserves	Balance at 01.04.10	Decrease 2010/11	Increase 2010/11	Balance at 31.03.11	Decrease 2011/12	Increase 2011/12	Balance at 31.03.12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Grants and Contributions	-	-	-	-	-	317	317
Transferred Assets Adjustment Account	6,375	(1,093)	1,046	6,328	(1,329)	693	5,692
<b>Total Earmarked Reserves</b>	<b>6,375</b>	<b>(1,093)</b>	<b>1,046</b>	<b>6,328</b>	<b>(1,329)</b>	<b>1,010</b>	<b>6,009</b>

The **Grants and Contributions Reserve** has been created to set aside various partnership grants for ongoing projects administered by joint services, which Adur and Worthing Councils has an interest. The reserve is used where the grant or contribution has been recognised as income in the Comprehensive Income & Expenditure Statement, but the expenditure to be financed from that grant or contribution has not been incurred at the balance sheet date.

### **NOTE 8: OTHER OPERATING EXPENDITURE**

Other Operating Expenditure	31-Mar-12	31-Mar-11
	£'000s	£'000s
Gains/losses on the disposal of non-current assets	2	-
<b>TOTAL</b>	<b>2</b>	<b>-</b>

## NOTES TO THE ACCOUNTS

### **NOTE 9: TAXATION AND NON-SPECIFIC GRANT**

The table below details the value of grants used to fund the assets transferred to the Joint Strategic Committee from Adur District Council and Worthing Borough Council.

Taxation and Non-Specific Grant Income	2011/12	2010/11
	£'000	£'000
Capital grants & contributions	(590)	-
<b>TOTAL</b>	<b>(590)</b>	<b>-</b>

### **NOTE 10: PROPERTY, PLANT AND EQUIPMENT**

Movements in 2011/2012	Vehicles, Furniture and Equipment	Assets Under Const- ruction	TOTAL
	£'000	£'000	£'000
<b>Cost or Valuation</b>			
At 1 April 2011	10,731	4	10,735
Assets transferred from Adur District Council and Worthing Borough Council	683	9	692
Derecognition - Other	(471)		(471)
Reclassifications between asset classes	4	(4)	-
<b>At 31 March 2012</b>	<b>10,947</b>	<b>9</b>	<b>10,956</b>
<b>Accumulated Depreciation and Impairment</b>			
At 1 April 2011	(4,493)	-	(4,493)
Depreciation charge	(1,295)	-	(1,295)
Derecognition - Other	469	-	469
<b>At 31 March 2012</b>	<b>(5,319)</b>	<b>-</b>	<b>(5,319)</b>
<b>Net Book Value at 31 March 2012</b>	<b>5,628</b>	<b>9</b>	<b>5,637</b>
<b>Net Book Value at 31 March 2011</b>	<b>6,238</b>	<b>4</b>	<b>6,242</b>

## NOTES TO THE CORE FINANCIAL STATEMENTS

### **NOTE 10: PROPERTY, PLANT AND EQUIPMENT**

The following useful lives and depreciation rates have been used in the calculation of depreciation.

- \* Vehicles, Plant and Equipment: 1 - 20 years
- \* Infrastructure: 25 years

#### **Capital Commitments**

At 31st March 2012, the Joint Strategic Committee had not entered into any significant contracts for the construction or enhancement of Property, Plant and Equipment in 2012/13 and future years.

#### **Transfers of Assets from Adur District Council and Worthing Borough Council**

The operation of the Joint Services Account involves the use of some of the assets of Adur District Council and Worthing Borough Council, which are consolidated in the table below.

Movements in 2010/2011	Vehicles, Furniture and Equipment	Assets Under Const- ruction	TOTAL
	£'000	£'000	£'000
<b>Cost or Valuation</b>			
At 1 April 2010	9,483	256	9,739
Assets transferred from Adur District Council and Worthing Borough Council	1,030	4	1,034
Reclassifications between asset classes, including transfers to intangible assets	218	(256)	(38)
<b>At 31 March 2011</b>	<b>10,731</b>	<b>4</b>	<b>10,735</b>
<b>Accumulated Depreciation and Impairment</b>			
At 1 April 2010	(3,443)	-	(3,443)
Depreciation charge	(1,061)	-	(1,061)
Other movements in depreciation and impairment, including transfers to intangible assets	11	-	11
<b>At 31 March 2011</b>	<b>(4,493)</b>	<b>-</b>	<b>(4,493)</b>
			-
<b>Net Book Value at 31 March 2011</b>	<b>6,238</b>	<b>4</b>	<b>6,242</b>
<b>Net Book Value At 31 March 2010</b>	<b>6,040</b>	<b>256</b>	<b>6,296</b>



## NOTES TO THE ACCOUNTS

### **NOTE 11: INTANGIBLE ASSETS**

All software is given a finite useful life, based on assessments of the period that the software is expected to be of use to the Joint Strategic Committee. The carrying amount of intangible assets is amortised on a straight-line basis.

The useful lives assigned to the software licences are between 1 and 7 years and the carrying amount of intangible assets is amortised on a straight-line basis. The amortisation of £32,960 was charged to the Comprehensive Income and Expenditure.

	2011/12	2010/11
	£'000	£'000
<b>Balance at start of the year 1st April 2010</b>		
Gross carrying amounts	156	106
Accumulated amortisation	(70)	(27)
<b>Net carrying amount at start of year</b>	<b>86</b>	<b>79</b>
<b>Additions:</b>		
Assets transferred from Adur District Council and Worthing Borough Council	1	12
Reclassification from equipment assets	-	38
Amortisation for the period	(33)	(32)
Transfer of accumulated amortisation	-	(11)
<b>Net carrying amount at end of year</b>	<b>54</b>	<b>86</b>
<b>Comprising</b>		
Gross carrying amounts	157	156
Accumulated amortisation	(103)	(70)
	<b>54</b>	<b>86</b>

### **NOTE 12: FINANCIAL INSTRUMENTS**

Financial Instruments - Fair Values of Assets and Liabilities carried at Amortised Cost

	31st March 2012		31st March 2011	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
	£'000	£'000	£'000	£'000
Borrowing	-	-	-	-
Trade and Other Payables	839	839	951	951
<b>Total Liabilities</b>	<b>839</b>	<b>839</b>	<b>951</b>	<b>951</b>

## NOTES TO THE ACCOUNTS

### **NOTE 12: FINANCIAL INSTRUMENTS**

#### **Financial Instruments - Fair Values of Assets and Liabilities carried at Amortised Cost**

The Joint Strategic Committee does not transact any borrowings. Trade and Other Payables relates to trade creditors outstanding at the balance sheet date. There is no difference between the carrying amount and fair values as the values are disclosed at the billed or actual amount on initial recognition.

In accordance with the accounting code, the value of Trade and Other Payables shown in the balance sheet has been adjusted to exclude statutory and other non-trade debts and therefore differs from the value of creditors shown in Note 16.

#### **Financial Assets**

	31st March 2012		31st March 2011	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
	£'000	£'000	£'000	£'000
Investments	-	-	-	-
Trade Receivables	513	513	182	182
Cash & Cash Equivalents	3,849	3,849	1,510	1,510
<b>Loans and Receivables</b>	<b>4,362</b>	<b>4,362</b>	<b>1,692</b>	<b>1,692</b>

The Joint Strategic Committee does not have any investments. Loans and Receivables comprise trade debtors outstanding at the balance sheet date, measured at amortised cost. This value has been adjusted to exclude inter-Council transactions with Worthing Borough Council (as it does not constitute a "trade" debtor) and differs by £11,000 from the value of total debtors as shown in Note 14. The carrying amount and fair value are both taken to be the invoiced or actual amount on initial recognition. There is no impairment of financial assets during the year.

There are no gains or losses arising in respect of financial instruments during the year, resulting in no adjustment being necessary to the income and expenditure shown in the Comprehensive Income and Expenditure Statement.

#### **Credit Risks**

##### **Nature and Extent of Risk Arising from Financial Instruments**

As there are no investments or borrowings conducted through the Joint Account, the only risk attributable to it relates to Credit Risk, being the possibility that third parties may fail to pay amounts due to the Joint Strategic Committee. Hence, the amounts due are subject to regular review as part of debt management arrangements, resulting in appropriate recovery procedures being invoked where customers fall into arrears. Customers are not generally assessed for credit worthiness, financial position or past experience unless in connection with tendering for service contracts.

The Accounting Code of Practice requires an analysis of the Joint Strategic Committee's potential maximum exposure to credit risk. However, the Joint Strategic Committee has no historical experience of default on amounts owed to it, and the ultimate risk resides with the constituent authorities on behalf of which the Joint Strategic Committee is acting as debt collector. Hence the carrying amount of trade receivables is unadjusted in the Joint Accounts, and the estimated maximum exposure to Default and Uncollectibility is zero.

## NOTES TO THE ACCOUNTS

### **NOTE 12: FINANCIAL INSTRUMENTS**

#### **Credit Risks Exposure**

Credit Risk Exposure	Carrying Amount at 31-Mar-12	Historical Experience of Default	Historical Experience Adjusted for Market Conditions at 31-Mar-12	Estimated Maximum Exposure to Default and Uncollectability at 31-Mar-12	Estimated Maximum Exposure at 31-Mar-11
	£'000	%	%	£'000	£'000
Customers	513	0.00%	0.00%	-	-
	<b>513</b>			-	-

The Joint Strategic Committee does not generally allow credit for customers, such that the total value of trade receivables attributable to customers at 31 March 2012 is past due for payment at the Balance Sheet date.

### **NOTE 13: INVENTORIES**

The Joint Strategic Committee holds £118,131; (£88,824 2010/11) Inventories (stock) mainly for the use of providing internal services; this is not considered a significant part of the overall assets held by the Committee and is deemed not material. The Joint Strategic Committee has allocated Adur its share of Inventories from the Joint Service of £46,974 and Worthing its share of Inventories from the Joint Service of £71,157. The split between the two authorities is approximately Worthing (60%) and Adur (40%).

### **NOTE 14: DEBTORS AND LONG TERM DEBTORS**

	31-Mar-12	31-Mar-11
	£'000s	£'000s
<b>Amounts falling due in one year:</b>		
Central government bodies	2	-
Other local authorities	254	-
NHS bodies	42	-
Public corporations and trading funds	13	
Other entities and individuals	213	776
	<b>524</b>	<b>776</b>
<b>Less:</b>		
Provision for doubtful debts	-	-
<b>TOTAL PER BALANCE SHEET</b>	<b>524</b>	<b>776</b>
Adjustment for inter Authority Recharges	(11)	(594)
	-	-
<b>Trade Receivables per Note 12</b>	<b>513</b>	<b>182</b>

## NOTES TO THE ACCOUNTS

### **NOTE 14: DEBTORS AND LONG TERM DEBTORS**

#### Debtors

Overall Aged Debt Analysis	31-Mar-12	31-Mar-11
	£'000	£'000
Less than 1 Year	524	776
1-2 Years	-	-
2-3 years	-	-
Over 3 years	-	-
	524	776

### **NOTE 15: CASH AND CASH EQUIVALENTS**

The Cash and Cash Equivalents attributable to the Joint Strategic Committee are transacted through the bank accounts of Adur District Council. These are held for the purpose of meeting short term commitments.

	31-Mar-12	31-Mar-11
	£'000	£'000
<b>The balance is made up of the following elements:</b>		
Cash attributable to the Joint Strategic Committee	3,849	1,510
<b>Total Cash &amp; Cash Equivalents</b>	3,849	1,510

### **NOTE 16: CREDITORS**

	31-Mar-12	31-Mar-11
	£'000s	£'000s
Central government bodies	-	45
Other local authorities	891	1,573
NHS bodies	-	-
Public corporations and trading funds	26	
Other entities and individuals	3,256	757
<b>TOTAL</b>	4,173	2,375

### **NOTE 17: USABLE RESERVES**

Movements in the Joint Strategic Committee usable reserves are detailed in the Movement of Reserves Statement which can be found on page 8.

The Transferred Asset Adjustment Account contains the value of the assets transferred from Adur District Council and Worthing Borough Council that will be used in the delivery of Joint Service. The account is credited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisation are charged to the Joint Comprehensive Income and Expenditure Statement.

## NOTES TO THE ACCOUNTS

### **NOTE 18: UNUSABLE RESERVES**

The Joint Strategic Committee has no unusable reserves.

### **NOTE 19: CASH FLOW OPERATING ACTIVITIES**

	Net Expenditure 2011/12	Net Expenditure 2010/11
	£'000s	£'000s
<b>Income &amp; Expenditure Account Surplus/(Deficit)</b>	(320)	(47)
<b>Adjustments for items included in the net surplus or deficit on the provision of services that are investing and financing activities</b>		
Depreciation and Impairment	1,298	1,061
Amortisation Grants and Contributions	32	32
Revenue Movements on:		
Inventories	(29)	(53)
Debtors	252	(391)
Creditors	1,798	457
Provision	-	-
Exclude:		
(Profit) and loss on Fixed Assets	(693)	(1,046)
	2,658	60
<b>Net Cash Flows From Operating Activities</b>	<b>2,338</b>	<b>13</b>

### **NOTE 20: AMOUNTS REPORTED FOR RESOURCE ALLOCATION DECISIONS**

The income and expenditure of the Joint Strategic Committee's service block directorates as recorded in the budget reports for the year 2011/12 is as follows:

## NOTES TO THE ACCOUNTS

### **NOTE 20: AMOUNTS REPORTED FOR RESOURCE ALLOCATION DECISIONS**

2011/12	Employee Expenses	Other Expenses	Support Services	Total Expenditure	Income	Net Expenditure
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Service Block</b>						
Chief Executive	922	40	200	1,162	-	1,162
Adur Homes	92	1	17	110	-	110
Corporate Strategy	23	3	48	74	-	74
Customer Services	5,054	1,819	1,760	8,633	(2,312)	6,321
Financial Services	1,627	1,313	843	3,783	(29)	3,754
Housing Health & Community Safety	2,660	225	420	3,305	(406)	2,899
Corporate & Cultural Services	1,651	96	561	2,308	(21)	2,287
Leisure & Cultural Services	131	1	22	154	-	154
Planning Regeneration & Wellbeing	2,846	564	551	3,961	(584)	3,377
Technical Services	2,586	1,211	1,022	4,819	(195)	4,624
<b>Net Service Block Expenditure</b>	17,592	5,273	5,444	28,309	(3,547)	24,762
Support services and vehicle workshop costs recharged to other services						(5,444)
Adur District Council						(7,824)
Worthing Borough Council						(11,494)
<b>Total spend 2011/12</b>						-

### **RECONCILIATION OF CABINET PORTFOLIO INCOME AND EXPENDITURE TO COST OF SERVICES IN THE COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT**

This reconciliation shows how the figures in the analysis of service block directorate income and expenditure relate to the amounts included in the Comprehensive Income and Expenditure Statement.

	2011/12 £'000
Cost of Services in Service Analysis	24,762
Add: Services not included in main analysis	-
Add: Amounts not reported to management	(19,636)
Remove: Amounts reported to management not included in Comprehensive Income and Expenditure Statement	(4,807)
<b>Net Cost of Services in Comprehensive Income &amp; Expenditure Statement</b>	<b>319</b>

## NOTES TO THE CORE FINANCIAL STATEMENTS

### **NOTE 20: AMOUNTS REPORTED FOR RESOURCE ALLOCATION DECISIONS**

#### **RECONCILIATION TO SUBJECTIVE ANALYSIS**

This reconciliation shows how the figures in the analysis of income and expenditure relate to a subjective analysis of the Surplus or Deficit on the Provision of Services included in the Comprehensive Income and Expenditure Statement.

	Service Analysis	Services not in Analysis	Not reported to management	Not included in Income & Expenditure	Allocation of Recharges	Net Cost of Services	Corporate Amounts	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Fees, charges & other service income	(2,702)	-	-	-	2,702	-	-	-
Surplus or deficit on associates and joint ventures	-	-	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-	-	-
Income from council tax	-	-	-	-	-	-	-	-
Government grants and contributions	(845)	-	(318)	-	845	(318)	-	(318)
<b>Total Income</b>	<b>(3,547)</b>	<b>-</b>	<b>(318)</b>	<b>-</b>	<b>3,547</b>	<b>(318)</b>	<b>-</b>	<b>(318)</b>
Employee expenses	17,592	-	-	-	(17,592)	-	-	-
Other service expenses	5,273	-	-	-	(5,273)	-	-	-
Support Service recharges	5,444	-	-	(5,444)	-	-	-	-
Depreciation, amortisation and impairment	-	-	-	1,224	-	1,224	-	1,224
Interest Payments	-	-	-	-	-	-	-	-
Precepts & Levies	-	-	-	-	-	-	-	-
Gain or Loss on Disposal of Fixed Assets	-	-	-	2	-	2	-	2
Other	-	-	-	(589)	-	(589)	-	(589)
<b>Total operating expenses</b>	<b>28,309</b>	<b>-</b>	<b>-</b>	<b>(4,807)</b>	<b>(22,865)</b>	<b>637</b>	<b>-</b>	<b>637</b>
<b>Surplus or deficit on the provision of services</b>	<b>24,762</b>	<b>-</b>	<b>(318)</b>	<b>(4,807)</b>	<b>(19,318)</b>	<b>319</b>	<b>-</b>	<b>319</b>

## NOTES TO THE CORE FINANCIAL STATEMENTS

### **NOTE 20: AMOUNTS REPORTED FOR RESOURCE ALLOCATION DECISIONS**

The income and expenditure of the Joint Strategic Committee's service block directorates as recorded in the budget reports for the year 2010/11 is as follows:

2010/11	Employee Expenses	Other Expenses	Support Services	Total Expenditure	Income	Net Expenditure
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Service Block</b>						
Chief Executive	479	8	83	570	-	570
Adur Homes	90	1	17	108	-	108
Corporate Strategy & Cultural Services	1,920	836	513	3,269	-	3,269
Customer Services	4,585	2,783	1,789	9,157	(1,614)	7,543
Financial Services	1,663	135	654	2,452	(9)	2,443
Housing Health & Community Safety	509	176	420	1,105	(374)	731
Corporate and Cultural Services	1,317	100	429	1,846	(48)	1,798
Leisure & Cultural Services	129	-	66	195	-	195
Planning Regeneration & Wellbeing	1,483	129	551	2,163	(104)	2,059
Technical Services	2,198	1,442	995	4,635	(126)	4,509
<b>Net Service Block Expenditure</b>	14,373	5,610	5,517	25,500	(2,275)	23,225
Support services recharged to other services						(5,979)
Adur District Council						(7,072)
Worthing Borough Council						(10,174)
<b>Total spend 2010/11</b>						-

### **RECONCILIATION OF CABINET PORTFOLIO INCOME AND EXPENDITURE TO COST OF SERVICES IN THE COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT**

This reconciliation shows how the figures in the analysis of service block directorate income and expenditure relate to the amounts included in the Comprehensive Income and Expenditure Statement.

	Restated 2010/11 £'000
Cost of Services in Service Analysis	23,225
Add: Services not included in main analysis	(1,061)
Add: Amounts not reported to management	(16,230)
Remove: Amounts reported to management not included in Comprehensive Income and Expenditure Statement	(5,887)
<b>Net Cost of Services in Comprehensive Income &amp; Expenditure Statement</b>	<b>47</b>



## NOTES TO THE CORE FINANCIAL STATEMENTS

### **NOTE 20: AMOUNTS REPORTED FOR RESOURCE ALLOCATION DECISIONS**

#### **Reconciliation to Subjective Analysis**

This reconciliation shows how the figures in the analysis of income and expenditure relate to a subjective analysis of the Surplus or Deficit on the Provision of Services included in the Comprehensive Income and Expenditure Statement.

	Service Analysis	Services not in Analysis	Not reported to management	Not included in Income & Expenditure	Allocation of Recharges	Net Cost of Services	Corporate Amounts	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Fees, charges & other service income	(1,850)	-	44	-	1,806	-	-	-
Surplus or deficit on associates and joint ventures	-	-	-	-	-	-	-	-
Interest and investment income	-	-	-	-	-	-	-	-
Income from council tax	-	-	-	-	-	-	-	-
Government grants and contributions	(490)	-	-	-	490	-	-	-
<b>Total Income</b>	<b>(2,340)</b>	<b>-</b>	<b>44</b>	<b>-</b>	<b>2,296</b>	<b>-</b>	<b>-</b>	<b>-</b>
Employee expenses	14,373	-	-	-	(14,373)	-	-	-
Other service expenses	5,610	-	-	(411)	(4,307)	892	-	<b>892</b>
Support Service recharges	5,582	-	110	(5,476)	-	216	-	<b>216</b>
Depreciation, amortisation and impairment	-	(1,061)	-	-	-	(1,061)	-	<b>(1,061)</b>
Interest Payments	-	-	-	-	-	-	-	-
Precepts & Levies	-	-	-	-	-	-	-	-
Payments to Housing Capital Receipts Pool	-	-	-	-	-	-	-	-
Gain or Loss on Disposal of Fixed Assets	-	-	-	-	-	-	-	-
<b>Total operating expenses</b>	<b>25,565</b>	<b>(1,061)</b>	<b>110</b>	<b>(5,887)</b>	<b>(18,680)</b>	<b>47</b>	<b>-</b>	<b>47</b>
<b>Surplus or deficit on the provision of services</b>	<b>23,225</b>	<b>(1,061)</b>	<b>154</b>	<b>(5,887)</b>	<b>(16,384)</b>	<b>47</b>	<b>-</b>	<b>47</b>

## NOTES TO THE CORE FINANCIAL STATEMENTS

### **NOTE 21: TRADING OPERATIONS**

The day to day management of the Trade Waste service is within the Joint Strategic Committee. This includes receipt of Adur District Council and Worthing Borough Council income as well as payment of disposal charges, which are transferred back to each Committee at the end of the year. The remaining running costs are recharged to each Committee based on the number of bin lifts.

	2011/12 Gross Expenditure	2011/12 Gross Income	2011/12 Net Expenditure	2010/11 Net Expenditure
	£'000	£'000	£'000	£'000
Trade Refuse	488	-	488	494
	488	-	488	494

Through the Joint Strategic Committee, a trade waste service is provided for the collection of commercial refuse. This Service charges a commercial rate and is in direct competition with other service providers.

The trading account has been consolidated with in the Comprehensive Income and Expenditure Statement under Environmental and Regulatory Services.

### **NOTE 22: AGENCY SERVICES**

The Joint Strategic Committee also has Agency Agreements with other Local Authorities for Treasury Management and Insurance Provision to provide Value for Money, relying on expertise within particular authorities. These Agency Agreements are deemed by the Joint Strategic Committee to be immaterial.

### **NOTE 23: JOINT BUDGET**

#### **Census ICT**

Adur District Council and Worthing Borough Council are part of the CenSus Joint Committee partnership with Horsham District Council and Mid Sussex District Council for the delivery of ICT Services.

## NOTES TO THE CORE FINANCIAL STATEMENTS

### **NOTE 23: JOINT BUDGET**

#### Census ICT

Census ICT	Mid Sussex District Council	Horsham District Council	Adur & Worthing	TOTAL
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Salary costs	-	1,246	-	1,246
Transport costs	-	11	-	11
Supplies and Services	90	895	55	1,040
<b>Total Expenditure</b>	<b>90</b>	<b>2,152</b>	<b>55</b>	<b>2,297</b>
<b><u>Income</u></b>				
Grant Income	-	-	-	-
Fees and charges	-	-	-	-
Miscellaneous Income	-	-	-	-
<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Expenditure each council	90	2,152	55	2,297
<b>Proportional Share of Costs</b>	<b>722</b>	<b>597</b>	<b>978</b>	<b>2,297</b>
<b>Allocation of costs</b>				
<b>Adur District Council (40%)</b>			391	
<b>Worthing Borough Council (60%)</b>			587	
			<b>978</b>	

### **NOTE 24: OFFICERS' REMUNERATION**

The numbers of employees (including the Senior Officers who are also listed individually in the later tables) whose remuneration, excluding pension contributions, was £50,000 or more, in bands of £5,000 were:-

See table on next page.

## NOTES TO THE CORE FINANCIAL STATEMENTS

### **NOTE 24: OFFICERS' REMUNERATION**

Remuneration Bands	Number of Employees	
	2011/12	2010/11
£50,000 to £54,999** and ***	6	5
£55,000 to £59,999**	6	3
£60,000 to £64,999* and ***	4	2
£65,000 to £69,999* and **	1	3
£70,000 to £74,999	7	9
£75,000 to £79,999***	1	-
£80,000 to £84,999	-	-
£85,000 to £89,999	1	-
£90,000 to £94,999	1	2
£95,000 to £99,999	-	-
£100,000 to £104,999	1	-
£105,000 to £109,999	-	-
£115,000 to £119,999	-	1
£120,000 to £124,999**	1	-
£125,000 to £129,999	-	-
£130,000 to £134,999	-	-
£135,000 to £139,999	-	-
£140,000 to £144,999	-	-
£145,000 to £149,999	-	-
	<b>29</b>	<b>25</b>

\* These figures include redundancy payments of £155,159 for 4 employees in 2010/11.  
 \*\* These figures include redundancy payments of £168,999 for 5 employees in 2011/12.  
 \*\*\* These figures include backpay payments of £37,452 relating to previous years.

For the purpose of this note remuneration means all amounts paid to or receivable by an employee during the year.

#### **Remuneration Disclosures for Senior Officers whose salary is £150,000 or more per year**

##### Note 1:

There were no members of staff whose salary was more than £150,000 in either 2011/12 or 2010/11.

#### **Remuneration Disclosures for Senior Officers who salary is less than £150,000 but equal to more than £50,000 per year**

##### Note 2:

The Chief Executive, Strategic Directors and Executive Heads of Services are employed by Adur District Council and provide services to both Adur District Council and Worthing Borough Council as part of a formally agreed partnership arrangement where costs are shared and included in the support service allocations to the authorities.

There were no bonuses paid to these staff in either 2011/12 or 2010/11.

Remuneration Disclosures for Senior Officers whose salary is less than £150,000, but more than £50,000 per year - See Note 2 above								
Postholder (Title)	Salary (including Fees and Allowance)	Expense Allowance	Benefit in Kind e.g. Car Allowances	Total Remuneration excluding Pension Contributions	Pension Contribution - Employer Only	Total Remuneration including Pension Contributions	Net Cost borne by Worthing B.C.	Net Cost borne by Adur D.C. Employing Authority
<b>Chief Executive</b>								
2011/12	101,185	968		102,153	17,032	119,185	59,593	59,593
2010/11	115,510		1,433	116,943	18,713	135,656	67,828	67,828
<b>Strategic Director 1</b>								
2011/12	87,489	288		87,777	15,485	103,262	51,631	51,631
2010/11	90,813	159	1,687	92,659	14,712	107,371	53,686	53,686
<b>Strategic Director 2</b>								
2011/12	90,813	1,099		91,912	16,074	107,986	53,993	53,993
2010/11	90,863		977	91,840	14,720	106,559	53,280	53,280

Postholder (Title)	Salary (including Fees and Allowance)	Expense Allowance	Benefit in Kind e.g. Car Allowances	Compen- sation for loss of Office	Total Remuneration excluding Pension Contributions	Pension Contribution - Employer Only	Total Remuneration including Pension Contributions	Net Cost borne by Worthing B.C.	Net Cost borne by Adur D.C. Employing Authority
<b>Executive Head of Corporate Strategy*</b> 2011/12 2010/11	n/a 70,866	n/a 61	n/a		n/a 70,927	n/a 11,480	n/a 82,407	n/a 49,444	n/a 32,963
<b>Executive Head of Financial Services</b> 2011/12 2010/11	70,866 70,866	850			71,716 70,866	12,543 11,480	84,259 82,346	50,556 49,408	33,704 32,939
<b>Executive Head of Planning, Regeneration &amp; Wellbeing</b> 2011/12 2010/11	70,866 70,866	417 257	226		71,283 71,349	12,543 11,480	83,826 82,829	50,296 49,698	33,531 33,132
<b>Executive Head of Legal &amp; Democratic Services</b> 2011/12 2010/11	70,891 73,609	129	168		71,020 73,777	12,548 11,484	83,568 85,261	50,141 51,157	33,427 34,104
<b>Executive Head of Leisure &amp; Cultural Services**</b> 2011/12 2010/11	43,869 70,891	600	374 1,668	75,722	120,565 72,559	5,294 11,606	125,859 84,164	113,273 75,748	12,587 8,417
* This post became vacant and was subsequently deleted from the establishment ** This post became vacant during the year and was subsequently deleted from the establishment									

**NOTES TO THE CORE FINANCIAL STATEMENTS**

**NOTE 24 OFFICERS' REMUNERATION**

Postholder (Title )	Salary (including Fees and Allowance)	Expense Allowance	Benefit in Kind e.g. Car Allowances	Total Remuneration excluding Pension Contributions	Pension Contribution - Employer Only	Total Remuneration including Pension Contributions	Net Cost borne by Worthing B. C.	Net Cost borne by Adur D.C. Employing Authority
<b>Executive Head of Customer Services, Waste and Recycling</b>								
2011/12	70,916	320	1,310	72,546	12,784	85,330	51,197	34,133
2010/11	70,916		1,430	72,346	11,610	83,956	50,373	33,583
<b>Executive Head of Housing, Health and Community Safety</b>								
2011/12	70,669	746		71,415	12,508	83,923	50,353	33,568
2010/11	70,941	168	793	71,902	11,492	83,395	50,036	33,357
<b>Executive Head of Adur Homes</b>								
2011/12	70,916	432		71,348	12,552	83,900	8,390	75,510
2010/11	70,916	168	395	71,478	11,488	82,967	8,297	74,670
<b>Executive Head of Technical Services</b>								
2011/12	72,275	389	678	73,342	12,672	86,014	51,609	34,406
2010/11	72,275	182	459	72,916	11,563	84,479	50,688	33,792

## NOTES TO THE CORE FINANCIAL STATEMENTS

### **NOTE 24: OFFICERS' REMUNERATION**

The numbers of exit packages with total cost per band and total cost of the compulsory and other redundancies are set out below:

{a}	{b}		{c}		{d}		{e}	
	Number of compulsory redundancies		Number of other departures		Total number of exit packages by cost band		Total cost of exit packages in each band	
	2010/11	2011/12	2010/11	2011/12	2010/11	2011/12	2010/11	2011/12
							<b>£'000</b>	<b>£'000</b>
£0 - £20,000	-	1	6	7	6	8	66,870	96,670
£20,000 - £40,000	-	-	5	8	5	8	145,780	213,510
£40,000 - £60,000	-	-	2	-	2	-	92,640	-
£60,000 - £80,000	-	-	-	2	-	2	-	141,980
£80,000 - £100,000	-	-	-	-	-	-	-	-
£100,000 - £150,000	-	-	-	-	-	-	-	-
<b>Total</b>	0	1	13	17	13	18	305,290	452,160

These redundancy costs are shared between the Authorities in proportion to the service allocation. The total 2011/12 cost of exit packages for Adur are £160,130 and Worthing are £292,030.

### **NOTE 25: EXTERNAL AUDIT COSTS**

The Joint Strategic Committee incurred the following fees (all payable to the Audit Commission) relating to external audit.

<b>Adur and Worthing Joint Committee</b>	<b>2011/12</b>	<b>2010/11</b>
	<b>£'000s</b>	<b>£'000s</b>
Fees payable to Audit Commission with regard to external audit services carried out by the appointed auditor for the year	38	41
<b>TOTAL</b>	<b>38</b>	<b>41</b>

### **NOTE 26: GRANT INCOME**

The Joint Strategic Committee has credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Statement in 2011/12.

	<b>2011/12</b>	<b>2010/11</b>
	<b>£'000s</b>	<b>£'000s</b>
<b>Credited to Taxation and Non specific Grant Income</b>		
None	-	-
	-	-



## NOTES TO THE CORE FINANCIAL STATEMENTS

### **NOTE 26: GRANT INCOME**

	2011/12	2010/11
	£'000s	£'000s
<b>Credited to Services - Revenue Grants</b>		
Active Sussex - Inclusive Physical Activity Projects	5	1
Active Sussex - Sport Unlimited, Adur Sportivate	2	1
Active Sussex - Sport Unlimited, Worthing Sportivate	3	1
Adur District Council - ASB Project	16	-
Arun District Council - Regeneration contribution	10	-
Adur in Partnership - Parkour Project	5	-
Crime & Disorder Partnership - Sport Unlimited	-	1
Crime & Disorder Partnership - Street Art	2	-
Crime Stoppers - Fearless Project	-	5
D J Workshops - Diversionary Football	-	1
Health Conference	2	-
JAG Contribution - Boxing Project	-	1
NHS West Sussex - Adur Health Walks	2	11
NHS West Sussex & Brighton&Hove City Council - Cancer Awareness	33	-
NHS West Sussex - Elder People	40	-
NHS West Sussex - Health Improvement Projects	1	1
NHS West Sussex - Child Weight Management	6	-
NHS West Sussex - Inspiring Healthier Families (Child Weight)	6	-
NHS West Sussex - Mental Health	36	-
N R W Hider - Sussex Games	4	-
Progress Through Partnership - Community Engagement Strategy	17	1
Primary Care Trust - Community Planning Fund	38	34
Sanctuary House - Anti-social Behaviour Project	-	1
South East Alcohol Innovation Programme - Hostel Clinical Nurse	-	10
Sussex County Sports - Sport Unlimited	-	1
Sussex Sports Ptnership - Boxing Partnership	-	1
Sport Unlimited - Skate on the Ham	-	2
Sussex Police Commanders Fund - Safer Communities	5	6
Various licenced premises - Taxi Marshall Scheme	12	10
West Sussex PCT - Child Obesity	2	1
West Sussex PCT - Green Team	-	5
West Sussex PCT - Adur & Worthing MEND (Mental Exercise)	8	2
West Sussex PCT - Wellbeing Hub Core	120	-
West Sussex PCT - Tobacco Alliance	10	-
West Sussex PCT - Mental Health Worthing	-	1
Worthing Borough Council - Be Safe Be Well	1	-
Worthing Borough Council - Insurance Cover	1	-

## NOTES TO THE CORE FINANCIAL STATEMENTS

### **NOTE 26: GRANT INCOME**

	2011/12	2010/11
	£'000s	£'000s
Worthing Borough Council - Taxi Marshall Scheme	1	-
Worthing Borough Council - ASB project	11	-
Worthing Homes - Anti-social Behaviour Project	-	10
Worthing Sports Council - Coach School	6	-
WSCC Youth Scheme - Fun Family Fitness Programme	2	-
WSCC - Business Support for Empty Shops	30	30
WSCC - Future Jobs Fund	-	2
WSCC Public Service Board - Family Intervention Project	67	61
WSCC Think Family - Family Intervention Project	79	40
WSCC Community Safety Unit - Street Drinker Outreach	8	32
WSCC Community Safety Unit - Community Against Drugs	-	40
WSCC - Area Based Grant (Community Safety Unit Grant)	179	177
WSCC, SEEDA, Arun & Chichester Councils - Coastal West Sussex	245	-
<b>TOTAL</b>	<b>1,015</b>	<b>490</b>

The Joint Strategic Committee has received a number of grants, contributions and donations that have yet to be recognised as income as they have conditions attached to them that will require the monies or property to be returned to the giver if the conditions are not met. The balances at the end of the year are as follows:

	2011/12	2010/11
	£'000s	£'000s
<b>Capital Grants Receipts in Advance</b>		
None	-	-
<b>Revenue Grants Receipts in Advance</b>		
WSCC Think Family - Family Intervention Project	15	-
Various licensed premises - Taxi Marshall Scheme	3	-
WSCC - Safer Stronger Communities Fund	190	-
WSCC - Area Based Grant (Community Safety Unit Grant)	48	-
Sussex Police Commanders Fund - Safer Communities	6	-
WSCC Public Service Board - Family Intervention Project	107	-
WSCC Think Family - Family Intervention Project	2	-
West Sussex PCT - A & W Wellbeing Hub Core	80	-
West Sussex PCT - A & W Wellbeing Hub Commissioned Projects	27	-
<b>TOTAL</b>	<b>478</b>	<b>-</b>

## NOTES TO THE CORE FINANCIAL STATEMENTS

### **NOTE 27: RELATED PARTIES**

The Joint Strategic Committee is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Committee or to be controlled or influenced by the Committee. Disclosure of these transactions allows readers to assess the extent to which the Committee might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Committee.

Central government has effective control over the general operations of the 2 partnership Councils, including those delivered via the Joint Strategic Committee. The government is responsible for providing the statutory framework, within which the Councils operate, provides the majority of their funding in the form of grants and prescribes the terms of many of the transactions that the Councils have with other parties (e.g. housing benefits). Details of the transactions with government departments are set out in the Government Income notes of the constituents authorities accounts.

Members of the Councils' have direct control over the Council's financial and operating policies. During 2011/12, there was one service commissioned from a company in which an Adur Member has an interest. At £1,900, the sums involved exceed the auditor's materiality limit of £1,000. In 2011/12 all contracts were entered into in full compliance with the Council's standing orders. Details of all Members' transactions are recorded in the Register of Members' Interest, open to public inspection at the Town Hall during office hours.

### **NOTE 28: HOLDING ACCOUNTS**

The Joint Strategic Committee is responsible for most support services and other overhead costs on behalf of both Councils. These services support both the services of the Joint Strategic Committee and the services provided by each individual Council. Below is an analysis of the spend associated with these services. The recharges within the Joint Strategic Committee are shown separately. The system of cross charging is under review.

Support Service	2011/12 Outturn
	<b>£'000</b>
Financial Services	3,963
Technical Services	4,228
Leisure & Cultural Services	154
Planning Regeneration & Wellbeing	1,774
Recycling and Waste Management	1,521
Customer Services	1,424
Corporate & Cultural Services	1,986
Housing Health & Community Safety	2,643
Corporate Strategy	74
Chief Executive	1,162
Adur Homes	110
Less : Recharges within the Joint Committee	(5,981)
<b>Support costs charged to the constituent councils</b>	<b>13,058</b>

## NOTES TO THE CORE FINANCIAL STATEMENTS

### **NOTE 29: LEASES**

Adur and Worthing councils have a number of operating leases which qualify as finance leases under IAS 17. The assets acquired under these leases are carried within Property, Plant and Equipment in the Joint Balance Sheet at the following net amounts. The leases are accounted through the individual authorities as the Joint Committee is unable to enter into credit arrangements.

#### **Finance Leases - Lessee**

	31-Mar-12	31-Mar-11
	£'000	£'000
Vehicles, Plant, Furniture and Equipment	2	50
	<b>2</b>	<b>50</b>

### **NOTE 30: TERMINATION BENEFITS**

	Adur	Worthing	Total
	£	£	£
Redundancy costs	160,130	292,020	452,150
Enhanced Pension Benefits	114,330	161,940	276,270
<b>Total termination benefit 2011/12</b>	<b>274,460</b>	<b>453,960</b>	<b>728,420</b>
<b>Termination benefits 2010/11</b>	<b>236,040</b>	<b>260,670</b>	<b>496,740</b>

Of this total £452,150 is payable in the form of compensation for loss of office and £276,270 is the 2011/12 cost of enhanced pension benefits which normally spread over 5 years. This cost also relates to enhanced pensions from previous year terminations.

### **NOTE 31: NATURE & EXTENT OF RISK**

Please refer to Note 12 for an explanation of the nature and extent of risks arising from financial instruments.

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# ANNUAL GOVERNANCE STATEMENT

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## **SCOPE OF RESPONSIBILITY**

Joint Strategic Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the authority is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Council has approved and adopted a code of corporate governance, which is consistent with the principles of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government. A copy of the code is on our website at [www.adur.gov.uk](http://www.adur.gov.uk) or can be obtained from the Council. This statement explains how Joint Strategic Committee has complied with the code and also meets the requirements of regulation 4[2] of the Accounts and Audit Regulations 2011 in relation to the publication of a statement on internal control.

## **THE PURPOSE OF THE GOVERNANCE FRAMEWORK**

The governance framework comprises the systems and processes, and culture and values, by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place at the Council for the financial year ended 31 March 2012 and up to the date of approval of the statement of accounts.

The governance framework

The key elements of the systems and processes that comprise the authority's governance arrangements include arrangements for:

- identifying and communicating the authority's vision of its purpose and intended outcomes for citizens and service users
- reviewing the authority's vision and its implications for the authority's governance arrangements
- measuring the quality of services for users, for ensuring they are delivered in accordance with the authority's objectives and for ensuring that they represent the best use of resources

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# ANNUAL GOVERNANCE STATEMENT

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## ***THE PURPOSE OF THE GOVERNANCE FRAMEWORK***

- defining and documenting the roles and responsibilities of the executive, non-executive, scrutiny and officer functions, with clear delegation arrangements and protocols for effective communication
- developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and staff
- reviewing and updating standing orders, financial regulations, a scheme of delegation and supporting procedure notes/manuals, which clearly define how decisions are taken and the processes and controls required to manage risks
- undertaking the core functions of an audit committee, as identified in CIPFA's Audit Committees – Practical Guidance for Local Authorities
- ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful
- whistle-blowing and for receiving and investigating complaints from the public
- identifying the development needs of members and senior officers in relation to their strategic roles, supported by appropriate training
- establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation
- incorporating good governance arrangements in respect of partnerships and other group working as identified by the Audit Commission's report on the governance of partnerships, and reflecting these in the authority's overall governance arrangements.

## ***REVIEW OF EFFECTIVENESS***

Joint Strategic Committee has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the executive managers within the authority who have responsibility for the development and maintenance of the governance environment, the Head of Internal Audit's annual report, and also by comments made by relevant stakeholders, the external auditors and other review agencies and inspectorates.

The Council has procedures in place to ensure the maintenance and review of the effectiveness of the governance framework, which includes reports to and reviews by the following:

- the Joint Strategic Committee, Cabinets, the Joint Governance and Audit Committee, the Joint Overview and Scrutiny Committee, the Standards Committee
- internal and external audit
- other explicit review/assurance mechanisms.

We have been advised on the implications of the result of the review of the effectiveness of the governance framework by the Governance and Audit Committee, and a plan to address weaknesses and ensure continuous improvement of the system is in place.

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# ANNUAL GOVERNANCE STATEMENT

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## **SIGNIFICANT GOVERNANCE ISSUES**

There are two significant governance issues relating to the following:

- (i) the development of protocols for Leader/Chief Executive roles as identified by red status on the Governance Action Plan.
- (ii) the lack of joint disaster recovery arrangements has been flagged up by Internal Audit in its Annual Report for 2011/12.

## **OTHER ISSUES**

The Governance Action Plan has been updated to deal with any issues brought forward from the 2011 review together with any issues which have been identified during the current review.

The Council identified the need to improve its future procurement and contract management arrangements following the failure of a contractor to deliver a major housing repairs scheme to timetable. Actions are being taken to remedy the situation.

The governance requirements in the Statement on the Role of the Chief Financial Officer in Public Services are that the Chief Financial Officer should be professionally qualified, report directly to the chief executive and be a member of the leadership team, with a status at least equivalent to other members. The position within Adur and Worthing Councils does not wholly conform to the above statement. The Section 151 does not report directly to the Chief Executive but reports to one of the Strategic Directors in line with the reporting requirements for all Heads of Service. However, the Section 151 Officer is a full member of the Council's Management Team and has full access to the Chief Executive where necessary.

## **PROPOSED ACTION**

We propose over the coming year to take steps to address the above matters to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

Signed: \_\_\_\_\_

**Councillor Paul Yallop**  
Leader of the Council  
Worthing Borough Council



Signed: \_\_\_\_\_

**Peter Latham**  
Joint Chief Executive of  
Adur and Worthing Councils



Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ADUR AND WORTHING JOINT STRATEGIC COMMITTEE**

## ***OPINION ON THE JOINT STRATEGIC COMMITTEE'S FINANCIAL STATEMENTS***

I have audited the financial statements of Adur and Worthing Joint Strategic Committee for the year ended 31 March 2012 under the Audit Commission Act 1998. The financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Accounting in the United Kingdom 2011/12.

This report is made solely to the members of Adur and Worthing Joint Strategic Committee in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 48 of the Statement of Responsibilities of Auditors and Audited Bodies published by the Audit Commission in March 2010.

## ***RESPECTIVE RESPONSIBILITIES OF THE EXECUTIVE HEAD OF FINANCIAL SERVICES AND AUDITOR***

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the Executive Head of Financial Services is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom, and for being satisfied that they give a true and fair view. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## ***SCOPE OF THE AUDIT OF THE ACCOUNTING STATEMENTS***

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Joint Strategic Committee's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Head of Financial Services; and the overall presentation of the financial statements. I read all the financial and non-financial information in the explanatory foreword to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

## ***UNQUALIFIED OPINION ON ACCOUNTING STATEMENTS***

In my opinion, the accounting statements:

- give a true and fair view of the state of Adur & Worthing Joint Strategic Committee's affairs as at 31 March 2012 and of its income and expenditure for the year then ended; and
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2011/12.



# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ADUR AND WORTHING JOINT COMMITTEE

## **OPINION ON OTHER MATTERS**

In my opinion, the information given in the explanatory foreword for the financial year for which the accounting statements are prepared is consistent with the accounting statements.

## **MATTERS ON WHICH I REPORT BY EXCEPTION**

I report to you if:

- in my opinion the annual governance statement does not reflect compliance with 'Delivering Good Governance in Local Government: a Framework' published by CIPFA/SOLACE in June 2007;
- I issue a report in the public interest under section 8 of the Audit Commission Act 1998;
- I designate under section 11 of the Audit Commission Act 1998 any recommendation as one that requires the Joint Strategic Committee to consider it at a public meeting and to decide what action to take in response; or
- I exercise any other special powers of the auditor under the Audit Commission Act 1998.

I have nothing to report in these respects

## **OTHER MATTERS ON WHICH I AM REQUIRED TO CONCLUDE**

I am required under Section 5 of the Audit Commission Act 1998 to satisfy myself that the Joint Strategic Committee has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. I am also required by the Audit Commission's Code of Audit Practice to report any matters that prevent me being satisfied that the audited body has put in place such arrangements.

I have undertaken my audit in accordance with the Code of Audit Practice and, having regard to the guidance issued by the Audit Commission in October 2011, I have considered the results of my review of the annual governance statement.

As a result, I have concluded that there are no matters to report.

## **CERTIFICATE**

I certify that I have completed the audit of the accounts of Adur & Worthing Joint Strategic Committee in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Helen Thompson  
Officer of the Audit Commission,  
Audit Practice,  
Audit Commission,  
Suite 2 - Ground Floor,  
Bicentennial Building,  
Chichester, West Sussex PO19 8EZ  
28 September 2012

## GLOSSARY OF ACCOUNTING TERMS

The following is a brief explanation of the technical terms used in this publication:-

<b>ACCOUNTING PERIOD</b>	The period of time covered by the accounts. The current year is 2011/12 which means the year commencing 1st April 2011 and ending 31st March 2012. The end of the accounting period is the date at which the balance sheet is drawn up.
<b>ACCRUAL</b>	An amount included in the accounts in respect of income or expenditure for which payment has not been received or made by the end of the accounting period. This is based on the concept that income or expenditure is recognised as it is earned or incurred, not simply when money is received or paid out.
<b>ACTUARIAL ASSUMPTION</b>	An <a href="#">actuarial assumption</a> is an estimate (usually in respect of pension fund valuations) of an unknown value made in accordance with methods of actuarial science. An actuarial assumption is made using statistical tools such as the <a href="#">correlation</a> of known values to possible outcomes for the unknown value. An actuarial assumption is often used to calculate premiums or benefits. Actuarial gains and losses which may result from:
<b>ACTUARIAL GAINS AND LOSSES</b>	(a) experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred); and (b) the effects of changes in actuarial assumptions.
<b>ASSET</b>	A resource that, as a result of a past event, is controlled and expected to give future benefits. It is not necessary to own an asset in order to control it, as assets may be acquired from other providers via credit arrangements such as leasing.
<b>AMORTISED COST</b>	The amount at which the financial asset or financial liability is measured. The measurement reflects the cost or transaction price at initial recognition, adjusted for principal payments and accrued interest at the balance sheet date. The measurement may also be adjusted by any difference between the initial amount and the maturity amount resulting from impairment or uncollectibility by applying the effective interest rate inherent over the term of the financial asset or liability.
<b>BALANCE SHEET</b>	A statement of the recorded assets, liabilities and other accounting balances at the end of an accounting period.
<b>CAPITAL CHARGE</b>	A charge to the revenue account to reflect the cost of fixed assets used in the provision of services. The charges themselves consist of depreciation, based upon the useful lives of depreciable assets.
<b>CAPITAL EXPENDITURE</b>	Expenditure on the acquisition of a fixed asset or expenditure which adds to and not merely maintains the value of an existing fixed asset.
<b>CAPITAL RECEIPTS</b>	The proceeds from the sale of fixed assets.

## GLOSSARY OF ACCOUNTING TERMS

<b>CASH EQUIVALENTS</b>	Short-term investments that are readily convertible, without penalty, to known amounts of cash and which are subject to an insignificant risk of changes in value.
<b>COMMUNITY ASSETS</b>	Assets that are intended to be held in perpetuity, that have no determinable useful life, and that may have restrictions on their disposal. Examples are parks and historic buildings.
<b>CONSISTENCY</b>	The concept that the accounting treatment of like items within an accounting period and from one period to the next is the same.
<b>CONTINGENT LIABILITY</b>	A potential liability at the balance sheet date the outcome of which is not certain, but may be dependent on a future event. Where the potential liability is likely to be material, the fact that it exists will be disclosed as a note to the accounts.
<b>CREDITORS</b>	Amounts owing for work done, goods received or services rendered in an accounting period, for which payment has not yet been made.
<b>CURRENT ASSETS/LIABILITIES</b>	Assets or liabilities which are of a short term nature, that will be realised within a year, e.g. stocks, debtors and creditors.
<b>DEBTORS</b>	Amounts due to the Council which relate to the accounting period, but have not been received at the balance sheet date
<b>DEPRECIATION</b>	The loss in value of a fixed asset due to age, wear and tear, deterioration or obsolescence.
<b>EXPENDITURE</b>	The costs incurred relating to the accounting period irrespective of whether the amounts have been paid or not, i.e. on an accruals basis.
<b>FAIR PRESENTATION</b>	International Accounting Standard IAS 1 requirement that financial statements should not be misleading. To a large extent this means obeying the prevalent accounting standards, but the concept of fairness may transcend that, to include an assessment of the overall picture given by the financial statements.
<b>FAIR VALUE</b>	The amount for which an asset could be exchanged or a liability settled, between knowledgeable and willing parties at arm's length.
<b>FINANCE LEASE</b>	A lease that transfers substantially all of the risks and rewards of ownership of a fixed asset from the provider (lessor) to the user (lessee). Although, strictly, the leased asset remains the property of the lessor, in substance the lessee may be considered to have acquired the asset and to have financed the acquisition by obtaining a loan from the lessor.
<b>FINANCIAL INSTRUMENT</b>	A contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity.

## GLOSSARY OF ACCOUNTING TERMS

<b>IMPAIRMENT OF ASSETS</b>	The objective is to ensure that assets are not carried in the Balance Sheet at more than their recoverable amount.
<b>INFRASTRUCTURE ASSETS</b>	Examples include roads, street lighting, footpaths, cycle tracks, street furniture and coastal defences
<b>INTANGIBLE ASSETS</b>	Non-financial assets e.g. software licences with no physical substance which is controlled by an entity through custody or legal rights.
<b>INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)</b>	Financial statements prepared in accordance with International Financial Reporting Standards (IFRS) should comply with all the IFRS requirements. The term IFRS includes all applicable IFRS, IFRIC, International Accounting Standards (IAS) and SIC Interpretations.
<b>INVESTMENTS</b>	Current asset investments that are readily disposable by the authority without disrupting its business.
<b>INVESTMENT PROPERTIES</b>	Property (land or a building, or part of a building, or both) held solely to earn rentals or for capital appreciation or both.
<b>LIQUID RESOURCES</b>	Surplus funds which are temporarily invested for periods of up to one year. Long-term investments are intended to be held for use on a continuing basis in the activities of the authority.
<b>NET BOOK VALUE</b>	The amount at which fixed assets are included in the balance sheet, i.e. their historical or current value less the cumulative amounts provided for depreciation.
<b>OPERATING LEASE</b>	An operating lease is any lease which is not a finance lease. An operating lease has the character of a rental agreement with the lessor usually being responsible for repairs and maintenance of the assets.
<b>POST BALANCE SHEET EVENTS</b>	Those events, both favourable and unfavourable, which occur between the balance sheet date and the date on which the Statement of Accounts is signed by the responsible financial officer.
<b>PROVISION</b>	An amount put aside in the accounts for liabilities or losses which are certain or very likely to occur but uncertain as to the amounts involved or to the dates on which they will arise are not determined.
<b>PRIOR YEAR ADJUSTMENT</b>	This is an event whereby figures quoted in previous year's statements have been changed due to a change in accounting policy.
<b>PRUDENCE</b>	The concept that revenue is not anticipated but is recognised only when realised in the form either of cash or of other assets the ultimate realisation of which can be assessed with reasonable certainty.

## GLOSSARY OF ACCOUNTING TERMS

<b>PUBLIC WORKS LOAN BOARD (PWLB)</b>	The Public Works Loan Board (PWLB) is a statutory body operating within the Debt management Office of the UK Treasury (DMO) and is responsible for lending money to local authorities and managing certain public sector funds.
<b>REMUNERATION</b>	Payment or compensation received for services or employment. This includes the base salary and any bonuses or other economic benefits that an employee or executive receives during employment.
<b>RESERVES</b>	Amounts set aside for purposes falling outside the definition of provisions. Reserves include earmarked reserves set aside for specific policy purposes, general contingencies and working balances.
<b>TO DEBIT</b>	An accounting entry which results in either an increase in assets or a decrease in liabilities or net worth.
<b>TO CREDIT</b>	An accounting entry which results in either a decrease in assets or an increase in liabilities or net worth.
<b>TRUE AND FAIR VIEW</b>	Financial statements shall give a true and fair presentation of the financial position, financial performance and cash flows of an authority.
<b>VIREMENT</b>	Transfer of resources from one budget head to another in order to accommodate variations in spending policies.

### MAIN CHANGES IN TERMINOLOGY

<b>UK GAAP (Old Terminology)</b>	<b>IFRS (Revised Terminology)</b>
<b>I &amp; E Account and STRGL</b>	<b>Statement of Comprehensive Income</b>
<b>Fixed (e.g. Fixed Assets)</b>	<b>Non current (e.g. Non Current Assets)</b>
<b>Stocks</b>	<b>Inventories</b>
<b>Tangible fixed assets</b>	<b>Property plant and equipment</b>

**Jo-Anne Chang-Rogers  
Finance Manager (Worthing),  
Worthing Borough Council,  
Town Hall,  
Chapel Road,  
Worthing,  
West Sussex, BN11 1HB**

**Telephone Direct Line: 01903 221232  
E-mail: [jo-anne.chang-rogers@adur-worthing.gov.uk](mailto:jo-anne.chang-rogers@adur-worthing.gov.uk)**