

Proforma Accounts: Peace 111 Joint Committees

Explanatory Foreword

- *INSERT – set out background to formation of the joint committee and indicate how it is managed.*

- *INSERT - schedule of the district councils involved.*

Ending with:

“The Local Government (Northern Ireland) Order 2005, Article 3, defines a joint committee of two or more councils to be a local government body and provides that :-

the accounts of every local government body shall be :-

- (a) made up to the end of each financial year; and
- (b) audited in accordance with this Part by a local government auditor designated by the Department, after consultation with the Comptroller and Auditor General for Northern Ireland”.

Article 24 of the Local Government (Northern Ireland) Order 2005 provides that the Department may issue regulations as to accounts and audit. In this regard the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 were made on 7 March 2006.

The Accounts Direction, issued by the Department of the Environment on [date] under Regulation 4 of the Local Government (Accounts and Audit) Regulations 2006 requires the Joint Committee to prepare accounts. This statement of accounts covers the period since [date of commencement] to 31 March 2010 and has been prepared in compliance with the Direction”.

Certificate of the Chief Financial Officer

I certify that:-

- (a) the Statement of Accounts for the year ended 31 March 2010 on pages to has been prepared in the form directed by the Department of the Environment and under the accounting policies set out on pages to .
- (b) in my opinion the Statement of Accounts give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.

Signature.....
Chief Financial Officer

Date.....

Joint Committee Approval of Statement of Accounts

These accounts were approved by resolution of the Joint Committee
on

Signature.....
Chairman of Joint Committee

Date.....

Statement of the Council's and Chief Financial Officer's responsibilities for the Statement of Accounts

The Joint Committee's Responsibilities

Under Section 54 of the Local Government Act (Northern Ireland) 1972 a council shall make safe and efficient arrangements for the receipt of money paid to it and the issue of money payable by it, and those arrangements shall be carried out under the supervision of such officer of the joint committee as the joint committee designates as its Chief Financial Officer. The Joint Committee has adopted a similar arrangement and the Chief Financial Officer for the Administrative Council undertakes equivalent duties for the Joint Committee.

Under Regulation 5 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 the Joint Committee is required by resolution to approve the accounts.

The Chief Financial Officer's Responsibilities

Under Regulation 4(1) of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 the chief financial officer is responsible for the preparation of the joint committee's statement of accounts in the form directed by the Department of the Environment.

The accounts must present fairly the income and expenditure for the financial year and the financial position as at the end of the financial year.

In preparing this statement of accounts, the chief financial officer is required to:-

- observe the Accounts Direction issued by the Department of the Environment including compliance with the Code of Practice on Local Authority Accounting in the United Kingdom (SORP – Statement of Recommended Practice) as amended and augmented from time to time, as appropriate;
- follow relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis;
- make judgements and estimates that are reasonable and prudent; and
- disclose in the notes to the statement of accounts an analysis of the Financial Assistance to beneficiaries under the Peace 111 Programme as operated by the Joint Committee.

The Chief Financial Officer is also required to:-

- keep proper accounting records which are up-to-date; and
- take reasonable steps for the prevention and detection of fraud and other irregularities.

Governance Statement

Reduced version of that used by district councils is recommended

Independent Auditor's Report to the Members of Joint Committee

The Local Government Auditor has requested that two pages are reserved here for the certificate and opinion.

Joint Committee – Income and Expenditure Account for the year ended 31 March 2010

	<i>Notes</i>	2009/10
		£
Income		
Government Departments		
Participating councils		
Bank Interest		
Other Income		
Total income		
Expenditure		
Financial Assistance to Beneficiaries		
Employee costs		
Committee Member costs		
Premises costs		
Supplies and services		
Travel and subsistence costs		
Administration costs		
Other costs		
Total expenditure		
Surplus / (Deficit) for the year		

Statement of Movement on the General Reserves Balance for the year ended 31 March 2010

		2009/10
	Notes	£
Surplus/(Deficit) for the year on the Income and Expenditure Account		
Movement on the General Reserves Balance for the year		
Balance Brought Forward		
Balance Carried Forward		

Balance Sheet as at 31 March 2010

	<i>Notes</i>	2009/10 £
CURRENT ASSETS		
Stock		
Debtors		
Prepayments		
Accrued Income		
Cash and Bank		
Petty Cash		
VAT recoverable		
TOTAL ASSETS		
CURRENT LIABILITIES		
Creditors		
Accruals		
Bank Overdraft		
VAT payable		
NET ASSETS		

Financed by:

General Reserve		
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Notes to the Financial Statements

These accounts follow standard accounting principles for representation for presentation of Income and Expenditure. The Joint Committee does not have any significant expenditure on Fixed Assets, and therefore any asset expenditure is carried to the Income and Expenditure account.

Followed by supporting analysis to figures in the Income and Expenditure and key figures in the Balance Sheet.