

**ABERDEEN CITY & SHIRE  
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

**Date: 11 September 2013**

**Title: AUDITED STATEMENT OF ACCOUNTS 2012/13 and  
INDEPENDENT AUDITOR'S REPORT**

**1. Purpose of Report**

- 1.1 This report submits for consideration by the Strategic Development Planning Authority (SDPA) the now audited Statement of Accounts for 2012/13 and the independent auditors report on the audit.

**2 Background**

- 2.1 Local Authorities and similar bodies are required to ensure that they demonstrate proper stewardship of their financial affairs. The Statement of Accounts, together with the opinion expressed by the independent auditor on the activities of the Partnership, is designed to meet these requirements.
- 2.2 The independent auditor for the Authority, Deloitte LLP, has expressed an unqualified opinion on these Statements and this is detailed in pages 21 and 22 of Appendix 1, the financial statements.
- 2.3 It is also a requirement of the governing regulations that the audited financial statements will be made available for public inspection. The audited Statement of Accounts will be available on the Authority's website and can be accessed and downloaded free of charge.

**3 Statement of Accounts 2012/13**

- 3.1 The audited Statement of Accounts is attached as Appendix 1, is prepared in accordance with the Code of Practice for Local Authority Accounting in the UK. The document comprises a number of statements, but Members' attention is drawn to the following main items in particular:

Page	3-4	Foreword
Page	6	Movement in Reserves Statements
Page	7	Comprehensive Income & Expenditure Statement
Page	8	Balance Sheet showing the SDPA audited financial position as at 31 March 2013.
Page	21-22	Independent Auditor's Report

- 3.2 Other prescribed financial statements are included as required along with supporting notes to the statements where these are considered appropriate. There are no Group Accounts to be commented upon.
- 3.3 Regular budget monitoring statements had been produced throughout the year and it had been anticipated that the budget would be underspent, largely as a result of the reduced staff costs. The actual contributions drawn equally from the partner Councils is £120,000 which is £40,000 lower than the budgeted amount and the costs incurred of £107,000 is similarly less than expected. The table on page 4 of the audited Statements provides details of the actual performance of the major income and expenditure headings compared to the budgeted level of activity.
- 3.4 The table identifies excess contributions of £14,000 and Members are asked to agree for the return of this amount, split equally, to the two partner Councils.
- 3.5 The independent auditor's report to the Board is an important aspect of the auditor's work in expressing an opinion on the Statement of Accounts. A copy has been included as Appendix 2 to this report. The report covers the principal matters or issues that have arisen from the audit process and provides a useful commentary on the Partnership performance, corporate governance and best value achievement as well as a review of areas of significant audit risk. The report is very positive and attests to the strengths of the systems and controls we have in place to manage the financial activities of the Partnership. There are no other outstanding issues which have to be addressed.

#### **4. Recommendations**

##### **4.1 The Authority is recommended to:**

- 1 Consider and comment on the audited Statement of Accounts for 2012/13 and the independent auditors report.**

**Alan Wood**  
**Treasurer**  
**5 August 2013**