

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

**Date: 22 June 2012**

**Title: Unaudited Statement of Accounts 2011/12**

**1. Purpose of Report**

1.1 This report submits for consideration by the Strategic Development Planning Authority (SDPA) the unaudited Statement of Accounts for 2011/12.

**2 Background**

2.1 Local Authorities and similar bodies are required to account for their activities to the communities which they serve and to have the financial effect of those activities audited by an external auditor appointed by Audit Scotland, to ensure that they have at all times acted with probity and regularity.

2.2 The Statement of Accounts, together with the opinion expressed by the external auditor on the activities of the SDPA, is designed to meet these requirements.

**3 Statement of Accounts 2011/12**

3.1 The Unaudited Statement of Accounts is attached as Appendix 1 to this report and 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 Foreword

Page 6 Movement in Reserves Statements

Page 7 Comprehensive Income & Expenditure Statement

Page 8 Balance Sheet showing the SDPA unaudited financial position as at 31 March 2012.

3.2 Other prescribed financial statements are included as required along with notes to support the core financial statements where these are considered appropriate. There are no Group Accounts to be commented upon.

3.3 Regular budget monitoring statements are produced throughout the year and it was anticipated early on in the year that the budget was going to be underspent and largely as a result of the reduced staff costs of the SDPA. The actual contributions drawn equally from the partner Councils is £150,000 which is £50,000 lower than the budgeted amount and the costs incurred of £117,000 is similarly less than expected. It is recommended that the resultant underspend of £34,000 be returned to partner Councils. The table on page 4 of the

Unaudited Statements provides details of the actual performance of the major income and expenditure headings compared to the budget.

#### **4. Financial Implications**

4.1 There are no financial implications arising from the Statement of Accounts

#### **5. Staffing Implications**

5.1 The production of the Statement of Accounts and the external audit process requires considerable staff involvement and commitment to meet the tight deadlines for the production of the unaudited accounts

#### **6. Recommendations**

**6.1 It is recommended that the SDPA:**

**1 Consider the Unaudited Statement of Accounts for 2011/12 and approves their issue to the SDPA's external auditor and the Controller of Audit;**

**2 Agree the return of £34,000 to Partner Councils.**

**Alan Wood  
Treasurer**

Report prepared by Tom Buchan, Principal Accountant