

**REPORT TO: DUNDEE, PERTH, ANGUS AND NORTH FIFE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY
JOINT COMMITTEE MEETING ON 31st AUGUST 2010**

**REPORT ON: STRATEGIC DEVELOPMENT PLAN AUTHORITY BUDGET
UPDATE**

**REPORT BY: PAMELA EWEN, STRATEGIC DEVELOPMENT PLANNING
AUTHORITY MANAGER**

REPORT NO: SDPA 07-2010

1 PURPOSE OF REPORT

- 1.1 This report provides an update for the Joint Committee on the Strategic Development Plan Authority budget for year ending 2009/10, and the current budget year projections.

2 RECOMMENDATION

- 2.1 It is recommended that The Joint Committee:
- a) note the 2009/10 draft Statement of Accounts as set out in Appendix One to this report;
 - b) note the 2009/10 draft Management Accounts as set out in Appendix Two to this report; and,
 - c) note the projected budget for 2010/11, as set out in Appendix Three to this report.

3 FINANCIAL IMPLICATIONS

- 3.1 There are no financial implications arising from this report.

4 ACCOUNTS AND BUDGET UPDATE

- 4.1 The Unaudited Statement of Accounts (Appendix One) has been submitted to Audit Scotland in accordance with TAYplan's Audit Plan. The Auditor's report will be presented to the Joint Committee at the next meeting on 23rd November 2010.
- 4.2 The Management Accounts as detailed in Appendix Two reflects the majority of the costs in delivering the 12 week consultation on the Main Issues Report and related documents. Savings were made through an unfilled vacancy over a period of a few months and through undertaking research internally rather than through external consultancy.

- 4.3 The Management Accounts confirm an actual spend of £256,000 an underspend of £24,000 against budget, requiring a net transfer from reserve of £14,693. Taking account of the transfer there is a carry over of £131,739 to future years. The report approved by the Joint Committee in November 2009 (Report SDPA14-2009: Budget Update) in projecting a 3-year budget, is based on the carry over funding of the projected costs of the examination anticipated in budget year 2012/13. It is considered prudent to budget for estimated costs, particularly since this is the first examination.

Current budget 2010/11

- 4.4 The current budget position (as at 31st July 2010) is set out in Appendix Two. The budget is £242,000 with a projected expenditure of £249,400. This indicates a projected overspend of £7,400.
- 4.5 The expenditure to date in this financial year has largely been directed at Main Issues Report consultation venues, staffing costs, rent, and transport modelling to inform the Proposed Plan stage. The costs of delivering the Proposed Plan documentation are projected to fall within the later part of this financial year and will include the printing of the documentation.
- 4.6 Essentially, the budget projections are in line with those set out in the report to the last Joint Committee in February 2010 (Report SDPA03-2010: Budget Update).

General

- 4.7 An updated 3 year budget report will be presented to the Joint Committee at the next meeting on 23rd November 2010. This report will also consider whether any budget savings could be met in future years in light of the significant pressures on local authority funding.

5 CONSULTATIONS

- 5.1 The Treasurer and Clerk to TAYplan, the Director of Infrastructure Services, Angus Council, The Director of City Development, Dundee City Council, The Head of Development Services, Fife Council and the Executive Director (Environment), Perth & Kinross Council have been consulted and are in agreement with the contents of this report.

6 BACKGROUND PAPERS

- 6.1 Report SDPA14-2009: Budget Update, SDPA Joint Committee November 2009.
- 6.2 Report SDPA03-2010: Budget Update, SDPA Joint Committee February 2010.

Pamela Ewen
Strategic Development Planning Authority Manager
19th August 2010

Appendix one

DUNDEE, PERTH, ANGUS AND NORTH FIFE STRATEGIC DEVELOPMENT PLANNING AUTHORITY



STATEMENT OF ACCOUNTS FOR PERIOD ENDED 31 MARCH 2010

UNAUDITED

JUNE 2010

DUNDEE, PERTH, ANGUS AND NORTH FIFE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY

STATEMENT OF ACCOUNTS 2009/2010

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**DUNDEE, PERTH, ANGUS AND NORTH FIFE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

FOREWORD

Strategic Development Planning Authorities (SDPA's) are new Joint Committees created by the Planning etc. (Scotland) Act 2006 and the Strategic Development Planning Authorities Designation (No 3) (Scotland) order 2008 (SSI no 197). The Act's provisions came into force on 25 June 2008.

The Dundee, Perth, Angus and North Fife Strategic Development Planning Authority was established under the above act consisting of the following Authorities:

Dundee City Council
Perth & Kinross Council
Angus Council
Fife Council

The Strategic Development Planning Authority (SDPA) operates on behalf of Dundee City, Perth and Kinross, Angus and Fife Councils. The key role of the SDPA is to prepare and maintain an up to date Strategic Development Plan for the area. This process will involve engagement and consultation with a number of key stakeholder organisations and the wider community. When completed, the Strategic Development Plan will replace the existing Dundee and Angus Structure Plan 2002, the Perth and Kinross Structure Plan 2003 and the Fife Structure Plan 2006.

In addition each Council will have to prepare a Local Development Plan for their geographic area.

The Authority comprises 12 elected members: 3 each from Angus Council, Dundee City Council, Fife Council and Perth & Kinross Council. Which is supported by an officers group.

The SDPA has an establishment of three full-time staff, the SDPA Manager, Senior Planner and Planning Officer. (No permanent employees were appointed prior to 31 March 2009). Professional legal and financial services are provided by Dundee City Council in its role as host authority. The Finance Officer has scheduled meetings with the SDPA Manager to review accounts in relation to both the local authority contributions and the SDPA administration budget, in accordance with the financial regulations agreed by the Joint Committee.

Joint Committee Meetings are held quarterly, chaired by the Convener, on the following rotational basis:

Year	Convener	Vice-Convener
2008/9	Angus Council (Councillor David May)	Dundee City Council (Councillor Will Dawson)
2010	Dundee City Council (Councillor Will Dawson)	Fife Council (Councillor John Beare)
2011	Fife Council	Perth and Kinross Council
2012	Perth and Kinross Council	Angus Council

STRATEGIC DEVELOPMENT PLANNING AUTHORITY PROJECT PLAN UPDATE

The project plan, as approved by The Joint Committee in August 2009 (Report SDPA 12-2009: SDPA Project Plan Update), continues to be delivered on time.

Project Plan Update

The consultation on the Main Issues Report is being undertaken earlier than originally anticipated. The Proposed Plan, the next stage, will be submitted to The Joint Committee in February 2011, with an 8 week consultation period commencing in May 2011.

A report will be presented to the August Joint Committee providing an overview of the comments received to the Main Issues Report stage. The public events are ongoing during this consultation, with some Information events and workshops within secondary schools still to be undertaken. The consultation closes on 2nd July 2010.

The key stages in the project plan are:

- Main Issues Report consultation (12 weeks finishing on 2nd July 2010);
- Updating and undertaking any further research required to inform the Proposed Plan (June-September 2010);
- Processing and considering responses to the Main Issues Report, Environmental Report and other documents (July-August 2010);
- Prepare Proposed Plan, the Action Programme and related documents and assessments (from July 2010);
- Joint Committee consider Proposed Plan and related documents for formal consultation period (8 week period) (February 2011);
- Publish Proposed Plan and related documents together with formal response to comments on Main Issues Report (May 2011);
- Prepare note on representations/unresolved issues (August-September 2011);
- Joint Committee consider Proposed Plan and related documents for submission (November 2011);
- Submission of Proposed Plan and related documents to The Scottish Ministers (January 2012);
- Examination of Proposed Plan and Ministers consideration of examination report (January 2012-March 2013); and,
- The Scottish Ministers decision (April 2013).

Research to further inform the Proposed Plan

Further research is commencing to inform the Proposed Plan stage.

This primarily relates to transport modelling (in partnership with Transport Scotland and TACTRAN). In addition, work is progressing on how the Habitats Regulations Assessment will be undertaken in parallel with the Proposed Plan stage and the resourcing of this. The Habitats Regulations Assessment is a requirement through European legislation and will be carried out in consultation with Scottish Natural Heritage.

Pamela Ewen,
Strategic Development Planning Authority Manager
30th June 2010

**DUNDEE, PERTH, ANGUS AND NORTH FIFE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

MEMBERS AND OFFICIALS

The Authority comprises 12 elected members: 3 each from Angus Council, Dundee City Council, Fife Council and Perth & Kinross Council. The under-noted Councillors have been nominated by their constituent Authorities to serve on the Joint Authority and the under-noted officers would serve as officials of the Authority.

Representing Dundee City Council

Bailie Roderick A J Wallace
Councillor Will Dawson (Convener)
Councillor David Bowes



Representing Perth & Kinross Council

Councillor John Kellas
Councillor Alan Jack
Councillor Ann Gaunt



Representing Fife Council

Councillor Donald Lothian
Councillor Tony Martin
Councillor John Beare (Vice Convener)



Representing Angus Council

Councillor David May
Councillor Iain Gaul
Councillor Bob Myles



SDPA MANAGER Mrs Pamela Ewen

CLERK Ms Patricia McIlquham LLB Dundee City Council

TREASURER Mrs Marjory M Stewart FCCA, CPFA, Dundee city Council

Contact details:

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**DUNDEE, PERTH, ANGUS AND NORTH FIFE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

TREASURER'S REPORT

Introduction

This report is intended as a commentary on the Dundee, Perth, Angus and North Fife Strategic Development Planning Authority's financial position, as presented within the Statement of Accounts for the financial year 2009/2010.

Accounting Policies (see page 6)

The Statement of Accounting Policies sets out the basis upon which the Financial Statements have been prepared, and explains the accounting treatment of both general and specific items.

Statement of Responsibilities for the Statement of Accounts (see page 7)

This statement sets out the main financial responsibilities of the Dundee, Perth, Angus and North Fife Strategic Development Planning Authority, and the Treasurer.

The Accounting Statements (see pages 8 to 12)

Income & Expenditure Account:

Sets out the budgeted and actual income receivable and expenditure incurred in operating the Authority for the year. Both income and expenditure are measured using essentially the same accounting conventions (i.e. UK General Accepted Accounting Practice (UKGAAP)) that a large (but unlisted) company would use in preparing its financial statements.

Balance Sheet:

Shows the overall financial position of the Authority as at 31 March 2010

Cash Flow Statement:

Details the inflows and outflows of cash arising from transactions.

Notes to the Core Financial Statements:

Are intended to give the reader further information which is not separately detailed in the core financial statements.

Statement on the System of Internal Financial Control (see page 13)

This statement sets out the framework within which financial control is managed and reviewed. The main components of the system are listed, together with any significant weaknesses that have been identified and the remedial action taken.

Revenue Expenditure

The following table compares the budget and requisitions approved by the Joint Authority to actual expenditure and income of the Joint Authority.

2008/2009 Actual Expenditure/ (Income) £000	2009/2010 Revised Budget £000	2009/2010 Actual Expenditure/ (Income) £000	2009/2010 Variance £000	
41	Staff Costs	155	145	(10)
0	Property Costs	16	11	(5)
25	Supplies & Services	47	56	9
0	Transport Costs	4	1	(3)
8	Third Party Payments	50	35	(15)
<u>0</u>	Support Services Costs	<u>8</u>	<u>8</u>	<u>0</u>
<u>74</u>	Gross Expenditure	<u>280</u>	<u>256</u>	<u>(24)</u>

2008/2009 Actual Expenditure/ (Income) £000		2009/2010 Revised Budget £000	2009/2010 Actual Expenditure/ (Income) £000	2009/2010 Variance £000
74	Gross Expenditure	280	256	(24)
	Income			
(120)	Scottish Govt Start up Grant	-	-	-
(100)	Authorities Contributions	(240)	(240)	-
—	Other Income	—	(1)	(1)
(220)	Total Income	(240)	(241)	(1)
(146)	Net (Surplus)/Deficit	40	15	(25)

The reasons for the main under/overspends are explained in the variance analysis below:

Staff Costs (Underspend £10,000)
Recruiting delays and staff turnover.

Property Costs (Underspend £5,000)
Due to rental charges less than anticipated.

Supplies and Services (Overspend £9,000)
The main reason being that the general change in timescale of project has brought forward the printing of its reports.

Third Party Payments (Underspend £15,000)
The cost of commissioning survey has been lower than anticipated.

Control of Revenue Expenditure

The control of the revenue expenditure of the Authority is an ongoing exercise which requires a positive contribution from the staff and members of the Authority and the Constituent Local Authorities to ensure that the Authority's financial objectives are achieved and those financial resources are fully utilised.

Capital Expenditure

During 2009/2010 the Authority did not incur any capital expenditure. (A de minimis level of £5,000 has been set.)

General Fund

This represents the balances available to the Joint Committee which are not earmarked for specific purposes.

Acknowledgements

During the 2009/2010 financial period, the Authority's financial position has required strict budgetary control. I would like to thank the Authority's Chief Officer and the staff within the Constituent Local Authorities for their active support and co-operation in the effective management of the Authority's finances since the inception of the Dundee, Perth, Angus and North Fife Strategic Development Planning Authority. Finally, I would conclude the report by thanking all staff who have contributed to the preparation of the Authority's Annual Accounts.

Marjory Stewart, FCCA, CPFA
Treasurer
Dundee, Perth, Angus and North Fife
Strategic Development Planning Authority

**DUNDEE, PERTH, ANGUS AND NORTH FIFE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

STATEMENT OF ACCOUNTING POLICIES

General

The Financial Statements are intended to "present a true and fair view" the financial position and transactions of the Dundee, Perth, Angus and North Fife Strategic Development Planning Authority. They have thus been prepared in accordance with:

- The "Code of Practice on Local Authority Accounting in the United Kingdom 2009 - A Statement of Recommended Practice" (the SORP), issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LA(S)AAC).
- The Best Value Accounting Code of Practice 2008.

The Financial Statements have also been prepared in accordance with the fundamental accounting principles and pervasive concepts identified in FRS 18 (Accounting Policies), i.e. relevance, reliability, comparability, understandability, materiality, accruals, going concern and primacy of legislative requirements. The historical cost accounting convention has been adopted in preparation of the Financial Statements.

Government Grants

Government grants are accounted for on an accruals basis and income has been credited to the Income and Expenditure Account.

Revenue Transactions

Revenue transactions are recorded in the accounts on an income and expenditure basis i.e. recognised as they are earned or incurred, not as money is received or paid. All specific and material sums payable to and due by the Authority as at 31 March 2010 have been brought to account. The recognition and measurement of income is in accordance with the Application Note to Financial Reporting Standard 5 concerning "Revenue Recognition".

Pension Costs

Dundee City Council is, for the purpose of employment law, the "employing authority" of the Joint Committee employees. Therefore, employees participate in the Local Government Pension Scheme, which is a defined benefits scheme related to pay and service. On the grounds of materiality, the pension costs included in the accounts have not been determined in accordance with Financial Reporting Standard 17 (Retirement Benefits).

Exceptional Items

Exceptional items are ones that are material in terms of the Authority's overall expenditure and are not expected to occur frequently or regularly. Exceptional items are shown separately in the Income and Expenditure Account if that degree of prominence is necessary in order to give a fair presentation of the accounts. Further details are provided in the Notes to the Core Financial Statements.

**DUNDEE, PERTH, ANGUS AND NORTH FIFE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The Authority's responsibilities

The Authority is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs. In this Authority, that officer is the Treasurer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Treasurer's responsibilities

The Treasurer is responsible for the preparation of the Authority's statement of accounts in accordance with proper practices set out in the CIPFA/LA(S) AAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code of Practice').

In preparing this statement of accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with the Code of Practice;
- kept proper accounting records which were up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.
- Made arrangements for the propriety and regularity of the public finances (i.e. all funds falling within the stewardship of the Authority) of the Dundee, Perth, Angus and North Fife Strategic Development Planning Authority for which she is answerable.
- Signed the accounts and been responsible for ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with the guidance issued by the Scottish Ministers.

The Statement of Accounts present a true and fair view of the financial position of the Authority at the accounting date and its income and expenditure for the year ended 31 March 2010.

Marjory M Stewart FCCA, CPFA
Treasurer
Dundee, Perth, Angus and North Fife
Strategic Development Planning Authority
30 June 2010

**DUNDEE, PERTH, ANGUS AND NORTH FIFE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

INCOME & EXPENDITURE ACCOUNT

2008/2009 Actual Expenditure/ (Income) £000		2009/2010 Budgeted Expenditure/ (Income) £000	2009/2010 Actual Expenditure/ (Income) £000
	Expenditure		
	Notes		
41	Staff Costs	155	145
-	Property Costs	16	11
25	Supplies & Services	47	56
-	Transport Costs	4	1
8	Third Party Payments	50	35
-	Support Services Costs	<u>8</u>	<u>8</u>
<u>74</u>	Gross Expenditure	<u>280</u>	<u>256</u>
	Income		
(120)	Scottish Government Grant	-	-
-	Other Income	-	<u>1</u>
<u>(46)</u>	Net Cost of Services	280	255
<u>(100)</u>	Requisition Local Authorities	<u>(240)</u>	<u>(240)</u>
<u>(146)</u>	(Surplus)/Deficit for the Year	<u>40</u>	<u>15</u>

All recognised gains and losses for the period have been included in the Income & Expenditure Account. There is, therefore, no requirement to prepare a separate Statement of Total Recognised Gains & Losses, and Statement of Movement in General Fund Balance.

**DUNDEE, PERTH, ANGUS AND NORTH FIFE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

BALANCE SHEET

As at 31 March 2009 £000		As at 31 March 2010 £000
	Current Assets	
<u>176</u>	Cash and Bank Balance	<u>137</u>
176		137
	Less Current Liabilities	
<u>(30)</u>	Sundry Creditors	<u>(6)</u>
<u>146</u>	Total Net Assets	<u>131</u>
	Represented By:	
<u>146</u>	General Fund	<u>131</u>

Marjory M Stewart FCCA, CPFA
Treasurer
Dundee, Perth, Angus and North Fife
Strategic Development Planning Authority
30 June 2009

**DUNDEE, PERTH, ANGUS AND NORTH FIFE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

CASH FLOW STATEMENT

2008/2009 £000		2009/2010 £000	£000
	<i>Cash Outflows</i>		
41	Cash Paid To and On Behalf of Employees	146	
<u>28</u>	Other Operating Cash Payments	<u>109</u>	
<u>69</u>			<u>255</u>
	<i>Cash Inflows</i>		
(120)	Government Grant	-	
<u>(125)</u>	Local Authorities Contribution	<u>(215)</u>	
<u>(245)</u>			<u>(215)</u>
(176)	NET CASH (INFLOW) / OUTFLOW FROM REVENUE ACTIVITIES		40
	Returns on Investments and Servicing of Finance		
-	<i>Cash Outflows</i>	-	
=	<i>Cash Inflows -Interest Receivable</i>	<u>(1)</u>	(1)
-	Capital Activities		
-	<i>Cash Outflows</i>	-	
=	<i>Cash Inflows</i>	<u>-</u>	
(176)	NET CASH (INFLOW) / OUTFLOW BEFORE FINANCING		39
-	Management of Liquid Resources		-
	Financing		
-	<i>Cash Outflows</i>	-	
=	<i>Cash Inflows</i>	<u>-</u>	
<u>(176)</u>	Net (Increase)/Decrease in Cash		<u>39</u>

Further details relating to the Cash Flow Statement are provided in Note 12 on page 12

**DUNDEE, PERTH, ANGUS AND NORTH FIFE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

NOTES TO THE CORE FINANCIAL STATEMENT

1. ACQUIRED AND DISCONTINUED OPERATIONS

In 2009/2010 there were no acquired or discontinued operations (2008/2009 None).

2. EXCEPTIONAL AND EXTRAORDINARY ITEMS

In 2009/2010 there were no exceptional or extraordinary items (2008/2009 None).

3. MEMBERS ALLOWANCES

Payment of salaries, allowances and expenses are made under the Local Government (Scotland) Act 2004 (Remuneration) Regulations 2007, the Local Government (Allowances and Expenses) (Scotland) Regulations 2007, and the Local Governance (Scotland) Act 2004 (Allowances and Expenses) Regulations 2007. In 2009/2010 there were no payments made to the members of the Joint Authority for any of these items (2008/2009 None).

4. PENSION COSTS

Dundee City Council administers the Tayside Superannuation Fund on behalf of various Scheduled and Admitted Bodies. In 2009/2010, the Dundee, Perth, Angus and North Fife Strategic Development Planning Authority, paid an employer's contribution of £14,670 (2008/2009 £5,204) into the Tayside Superannuation Fund which represents 18.5% of pensionable pay (2008/2009 18.8%) of the SDPA Manager and Senior Planner. The contribution rate was determined by the Fund's Actuary based on the triennial actuarial valuation at 31 March 2008 with the resultant revised contribution rates effective from 1 April 2009. Under Superannuation Regulations contribution rates are set to meet 100% of the overall liabilities of the Fund.

5. OFFICERS REMUNERATION

The following table shows the number of employees whose total remuneration fell within the specified banding:

Number of Employees 2008/2009	Salary Banding (£)	Number of Employees 2009/2010
-	50,000-59,999	1

6. EXTERNAL AUDIT FEES

Under the terms of the Public Finance and Accountability (Scotland) Act 2000, the Authority is required to submit statutory accounts for audit. The Auditor General for Scotland has advised that the auditor of the Authority will be Audit Scotland. The total fee payable to Audit Scotland for 2009/2010 for external audit services is £3,100 (2008/2009 £4,400).

7. RELATED PARTIES - TRANSACTIONS

Angus, Dundee City, Perth & Kinross and Fife Councils are considered to be related parties of the Dundee, Perth, Angus and North Fife Strategic Development Planning Authority, in terms of the Accounting Code of Practice. During the 2009/2010 financial year, the Authority entered into the following transactions with these four Councils:

2008/2009 Income From £000		2009/2010 Income From £000
	Angus Council	
<u>25</u>	Local Authority Contribution	<u>60</u>
<u>25</u>		<u>60</u>
	Dundee City Council	
25	Local Authority Contribution	60
-	Interest On Revenue Balances	<u>1</u>
<u>25</u>		<u>61</u>
	Perth & Kinross Council	
<u>25</u>	Local Authority Contribution	<u>60</u>
<u>25</u>		<u>60</u>
	Fife Council	
<u>25</u>	Local Authority Contribution	<u>60</u>
<u>25</u>		<u>60</u>

8. PENSION ASSETS AND LIABILITIES

Under Financial Reporting Standard 17 (Retirement Benefits), the Dundee, Perth, Angus and North Fife Strategic Development Planning Authority is required to include figures in its Statement of Accounts relating to assets, liabilities, income and expenditure of the pension scheme for its employees. Dundee City Council is, for the purpose of employment law, the "employing authority" for Dundee, Perth, Angus and North Fife Strategic Development Planning Authority. The Authority had two superannuated employees in 2009/2010. On materiality grounds, a separate actuarial valuation for FRS 17 purposes has not been commissioned.

9. CONTINGENT ASSETS AND LIABILITIES

No contingent assets or liabilities existed at 31 March 2010 (2008/2009 None).

10. BALANCES WITH RELATED PARTIES

Angus, Dundee City, Perth & Kinross and Fife Councils are considered to be related parties of the Strategic Development Planning Authority, in terms of the Accounting Code of Practice. There, where no outstanding balances between the Authority and its related parties as at 31 March 2010 (2008/2009 None).

11. POST BALANCE SHEET EVENTS

There were no events that occurred between 1 April 2010 and 30 June 2010 that would require adjustment to the 2009/2010 financial statements (2008/2009 None). The latter date is the date on which the unaudited accounts were authorised for issue by the Treasurer.

12. RECONCILIATION OF REVENUE ACCOUNT SURPLUS/DEFICIT TO NET CASH FLOW FROM REVENUE ACTIVITIES

2008/2009 £000		2009/2010 £000
146	Surplus/(Deficit) for year per Income & Expenditure Account	(15)
-	Non Cash Transactions	-
	Items on an Accruals Basis	
-	Decrease/(Increase) in Debtors	-
<u>30</u>	(Decrease)/Increase in Creditors	<u>(24)</u>
30		(24)
	Items Classified Elsewhere in the Cash Flow Statement	
-	Interest Receivable	(1)
<u>176</u>	NET CASH INFLOW/(OUTFLOW) FROM REVENUE ACTIVITIES	<u>(40)</u>

13. FINANCIAL INSTRUMENTS

The Authority does not have any Financial Instruments that require to be re-measured and disclosed under Financial Reporting Standards 25, 26 and 29 (2008/2009 None).

**DUNDEE, PERTH, ANGUS AND NORTH FIFE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

STATEMENT ON THE SYSTEM OF INTERNAL FINANCIAL CONTROL

This statement is given in respect of the 2009/2010 Statement of Accounts for the Dundee, Perth, Angus and North Fife Strategic Development Planning Authority (the Authority). We acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated in connection with the resources concerned.

The system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by staff of the Authority and staff and senior officials within the Constituent Local Authorities (the Authorities). In particular, the system includes:

- comprehensive revenue budgeting systems;
- the preparation of regular monitoring reports which indicate actual and projected expenditure against budget;
- annual financial reports which indicate actual financial performance against budget
- clearly defined standing orders

The Authority operates the corporate financial systems of Dundee City Council. These systems are subject to review by both the Council's internal audit service and the Council's external auditor.

In conclusion, we are not aware of any significant weaknesses or failures in the Authority's system of internal financial control that could have a material effect on the operations of the Authority.

Marjory M Stewart, FCCA , CPFA
Treasurer
Dundee, Perth, Angus and North Fife
Strategic Development Planning
Authority
30 June 2010

Pamela Ewen
SDPA Manager
Dundee, Perth, Angus and North Fife
Strategic Development Planning
Authority
30 June 2010

INDEPENDENT AUDITOR'S REPORT

The Statement of Accounts set out on pages 6 to 12 are subject to audit in accordance with the requirements of Part V11 of the Local Government (Scotland) Act 1973.

The Auditor appointed for this purpose by the Accounts Commission for Scotland is:

Alasdair Craik FCCA
Senior Audit Manager
Audit Scotland
Osborne House
1/5 Osborne Terrace
Edinburgh
EH12 5HG

APPENDIX TWO

		10/11 Projected Expenditure (£)	10/11 Ledger (£)	10/11 Committed (£)	10/11 Base Budget (£)	Projected Variance (£)
BUDGET UPDATE AT JULY 2010						
<u>STAFF COSTS</u>						
	GROSS PAY	107,685	33,781	0	120,000	(12,315)
	SUPERANNUATION	19,922	6,250	0	22,000	(2,078)
	NATIONAL INSURANCE	8,796	2,796	0	10,000	(1,204)
	STUDENTS/TEMPORARY/CASUAL STAFF	3,000	0	0	3,000	0
	RELOCATIONS	0	0	0	0	0
	TRAINING/CONF/OTHER STAFF EXPENSES	4,000	0		4,000	0
		143,403	42,827	0	159,000	(15,597)
<u>PROPERTY COSTS</u>						
10100	RENT	14,269	3,548	10,721	14,200	69
		14,269	3,548	10,721	14,200	69
<u>SUPPLIES & SERVICES</u>						
24111	BOOKS & MATERIALS	250	42	0	250	0
24106	STATIONERY	4,000	193	611	4,000	0
	OFFICE FURNITURE & EQUIPMENT	1,402	392	1,010	1,000	402
20302	COMPUTER CONSUMABLES inc. licences	10,000	3,956	20	10,000	0
26000	PRINTING & PHOTOCOPYING	18,000	(1,890)		18,000	0
24005	POSTAGES	1,500	190	900	1,500	0
26900	TELEPHONES	500	37	180	500	0
26111	LEGAL FEES	0	0		0	0
25010	ADVERTISING	8,000	7,216	0	8,000	0
27202	AUDIT	3,100	(1,034)		3,000	100
25003	HOSPITALITY	1,800	256		1,800	0
27210	VENUE HIRE	1,200	250	0	1,200	0
27300	EXAMINATION	0	0	0	0	0
		49,752	9,608	2,721	49,250	502
<u>TRANSPORT COSTS</u>						
27700	CAR ALLOWANCES	2,000	449		1,000	1,000
35700	OTHER TRANSPORT COSTS	2,000	333		3,000	(1,000)
		4,000	782	0	4,000	0
<u>3RD PARTY PAYMENTS</u>						
25020	EXTERNAL CONSULTANTS	30,000	0		50,000	(20,000)
		30,000	0	0	50,000	(20,000)
<u>SUPPORT SERVICES</u>						
27800	RECHARGE FROM CENTRAL DPTS (LEGAL etc)	8,000	0	0	8,000	0
		8,000	0	0	8,000	0
	TOTAL GROSS EXPENDITURE	249,424	56,765	13,442	284,450	(35,026)
INCOME						
	CONTRIBUTIONS LA	240,000	240,000	0	240,000	0
78900	SALE OF DOCUMENTS	1,000	300	0	0	1,000
70600	INTEREST ON REVENUE BALANCE	1,000		0	0	1,000
	TOTAL INCOME	242,000	240,300	0	240,000	2,000
	NET EXPENDITURE	7,424	(183,535)	13,442	44,450	(37,026)
RESERVE						

