

**NORTH YORKSHIRE  
BUILDING CONTROL  
PARTNERSHIP**



**ACCOUNTS FOR THE YEAR  
ENDED  
31st MARCH 2013**

**UNAUDITED**

# NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP

## ACCOUNTS FOR THE YEAR ENDED

31st MARCH 2013

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## **NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP FOREWORD BY THE CHAIRMAN OF THE PARTNERSHIP BOARD**

I am pleased to present for your information the accounts for the twelfth year of operation of the North Yorkshire Building Control Partnership. The following pages present the full financial details of the Partnership's activities.

The continuing financial crisis has inevitably meant the UK construction industry is still encountering difficult trading conditions which are having a severe financial impact on business. The economic downturn, which first became apparent in the second half of 2008, has contributed significantly to the current state of the mortgage market and the lack of confidence by investors in moving forward commercial developments. It has become apparent in recent months that Building Societies have eased their requirements for minimum deposit levels for mortgages, which is feeding through and starting to stimulate the housing sector. However, the employment uncertainty is holding back many in the domestic market from extending/altering their properties. This slow recovery has been reflected in the Partnership's financial position and when combined with the seasonal factors has resulted in a deficit following a slight profit in the 2010/11 financial year. The Partnership made two redundancies during the financial year to bring expenditure into line with income and improve the trading position for future years. During the financial year the number of income generating applications decreased slightly on the previous year despite increased marketing activity and reflects market confidence and in its totality cannot be solely attributed to competitor activity.

In addition to statutory building inspection work the Partnership continued to undertake work on plan checking on behalf of Councils through the LABC Partnership arrangements. This area of work, which is mainly commercial developments, has also suffered a serious downturn over the last four years due to a lack of confidence in the global economy. However, from recent discussions with our Partners it would appear that they are detecting a more positive outlook for the coming year. This type of work is seen by the construction industry as providing "added value" to the Local Authority service and is an important element of its commercial operations.

The Partnership is committed to investigating other ways of increasing operational efficiency and with a significant investment in improved Information Technology during the financial year we aim to ensure the Partnership is working to its full potential. The Partnership is currently looking at other business opportunities whereby we would offer to customers and Partner Councils additional services such as providing energy performance certificates for new and existing properties and the administration of flood defence grants for householders in the Ryedale, Hambleton and Selby District Council areas.

**NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP  
FOREWORD BY THE CHAIRMAN OF THE PARTNERSHIP BOARD**

During the year, even in these difficult trading times, the majority of the Partnership's performance targets have been met despite the reduction in staffing resources.

Looking forward, the Partnership will continue to strive to provide our customers with a first class service and through the dedication and professionalism of the Head of Building Control and his staff we will ensure that the Partnership is well equipped to face any future challenges.

Councillor John Raper

Chairman of the Partnership Board

26 June 2013



# NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP EXPLANATORY FOREWORD

## 1. Introduction

The purpose of this foreword is to provide background information explaining the purpose of the Partnership, and to offer an easily understandable guide to the purpose of each statement and the major matters reported in the accounts.

## 2. Background

The North Yorkshire Building Control Partnership was established on 1 April 2001. It was an amalgamation of the Building Control function of Selby and Ryedale District Councils. With effect from 1 September 2007 Hambleton District Council became the third partner with Scarborough Borough Council joining from 1 April 2008 and Richmondshire District Council joining in April 2010. The Partnership reports to a Management Board that consists of one Councillor from each local authority.

The Partnership's activities are divided into two main accounts - chargeable and non-chargeable. Expenditure and income in respect of functions undertaken in accordance with the Building (Prescribed Fees) Regulations 2010 form the basis of the chargeable account. These functions include the passing or rejection of plans of proposed work, site inspections in connection with deposited plans and building notices as well as processing applications for regularisation certificates. Any other work undertaken by the Partnership, for example identifying unauthorised building work, providing advice to the public, liaising with statutory bodies and dealing with dangerous buildings forms the non-chargeable account. The cost of some of this work is rechargeable and creates income within the non-chargeable account. The net cost of the non-chargeable account is borne mainly by the Partner Councils under the core cost scheme.

From 1 April 2005 staff from the former Selby District Council were transferred to Ryedale District Council as host authority, with staff from Hambleton District Council and Scarborough Borough Council transferring on the 1 April 2008 and Richmondshire District Council on the 1 April 2010. These transfers were undertaken under TUPE arrangements. The Building Control team comprises of a Head of Building Control, 1 Building Control Manager, 2 Senior Building Control Officers, 10 Building Control Officers, 3 Assistant Building Control Officers, 1 Senior Administration Officer, 3.5 Administration Officers and 1 Apprentice.

The Partnership continues to integrate its functions and operate as a vehicle for delivering its service in an efficient manner, whilst recognising that inter-departmental relationships with all Partner Councils must continue to be developed if the Councils' services are to be effectively delivered and their corporate aims and objectives achieved.

## NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP EXPLANATORY FOREWORD

### 3. Recent Developments

Following an external review of the Partnership's operations, major changes to the financial structure were implemented in April 2004. A "Core Cost Scheme" operates under which each Council will be charged a fixed fee for non-chargeable work. Any accumulated surpluses over the sum of £100,000 will be apportioned equally to each authority. This scheme was reviewed in February 2010 and increased to £150,000 following the approval for Richmondshire District Council's Building Control section to join the Partnership.

### 4. The Partnership's Accounts

The accounts contain the following statements for the year 1 April 2012 to 31 March 2013 which are presented in the following order:

**Statement of Responsibilities** - this identifies who is the officer responsible for the Partnership's financial affairs and what those responsibilities are. The statement is signed by this officer to certify that the accounts present a true and fair view of the financial position of the Partnership. The Chairman of the Partnership Board also certifies this document to confirm that the accounts have been approved by a resolution of the Board.

**Annual Governance Statement incorporating the Statement on the System of Internal Financial Control** - this outlines the systems and procedures in place to ensure good financial practice is maintained and followed in connection with the Partnership's activities. The responsible financial officer certifies this statement to signify that the system of internal financial control in place is acceptable.

**Statement of Accounting Policies** - this explains the basis of the figures in the accounts and the policies followed in producing the figures.

**Income and Expenditure Summary** - this summarises the financial performance of the chargeable and non-chargeable accounts for the year (see below).

**Income and Expenditure Account** - this reports the net cost for the chargeable and non-chargeable accounts. The different functions included under each account are described in Background above (section 2).

**Balance Sheet** - this is fundamental to the understanding of the Partnership's year-end financial position. It shows the balances and reserves at the Partnership's disposal at the end of each financial year and the current assets employed in its operation.



<b>NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP</b> <b>EXPLANATORY FOREWORD</b>
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**Cash Flow Statement** - this summarises the inflows and outflows of cash arising from transactions with third parties.

#### 5. Financial Performance in 2012/13

Budgeted figures for the 2012/13 financial year are broken down and compared with actual income and expenditure in the following table:

	<b>Approved Revised Budget £'000</b>	<b>Actual £'000</b>	<b>Variance £'000</b>
<i>Chargeable Account</i>			
Gross Income	818	815	(3)
Gross Expenditure	942	907	(35)
<b>Operating Surplus/(Deficit)</b>	<b>(124)</b>	<b>(92)</b>	<b>32</b>
<i>Non Chargeable Account</i>			
Gross Income	312	319	7
Gross Expenditure	299	294	(5)
<b>Operating Surplus/(Deficit)</b>	<b>13</b>	<b>25</b>	<b>12</b>
<b>Operating Surplus/(Deficit)</b>	<b>(111)</b>	<b>(67)</b>	<b>44</b>
Contribution from/(to) Partners	111	67	(44)
<b>Net Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 6. Explanation of variations against budget

The chargeable account shows a deficit of £92k against an approved revised budgeted deficit of £124k, resulting in an improved position of £32k. Gross income is in line with the budget. Gross expenditure is £35k (or 4%) under budget, mainly due to a reduction in costs in the areas of employees, consultants and promotions, together with savings in support services costs, which is partly offset by an increase in computer software costs.

The non chargeable account shows a surplus of £25k against a revised budgeted surplus of £13k, resulting in an improved position of £12k. Both gross income and gross expenditure are in line with the budget. The income figure includes £55k each from the partner councils in management fees.

**NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP  
EXPLANATORY FOREWORD**

The overall operating deficit on the chargeable and non chargeable accounts is £67k against a revised budgeted deficit of £111k. In order to cover this cost, an additional contribution from the partners of £67k or £13k each is required against a budgeted contribution of £111k or £22k each. The Partnership will therefore maintain a minimum balance on the reserve account of £10k.



<p style="text-align: center;"><b>NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP STATEMENT OF RESPONSIBILITIES</b></p>
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**THE NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP'S RESPONSIBILITIES**

The North Yorkshire Building Control Partnership is required:-

- ◆ to make arrangements for the proper administration of its financial affairs and to secure that an officer has the responsibility for the administration of those affairs. For the North Yorkshire Building Control Partnership, that officer is the Responsible Financial Officer, the Corporate Director (s151) of Ryedale District Council.
  
- ◆ to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

**THE RESPONSIBLE FINANCIAL OFFICER'S RESPONSIBILITIES**

The Responsible Financial Officer is responsible for the preparation of the North Yorkshire Building Control Partnership's accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code'), is required to present fairly the financial position of the North Yorkshire Building Control Partnership at the accounting date and its income and expenditure for the year ended 31 March 2013.

In preparing these accounts, the Responsible Financial Officer has: -

- ◆ selected suitable accounting policies and then applied them consistently.
- ◆ made judgement and estimates that were reasonable and prudent.
- ◆ complied with the Code.

The Responsible Financial Officer has also: -

- ◆ kept proper accounting records which were up to date.
- ◆ taken reasonable steps for the prevention of fraud and other irregularities.

**NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP  
STATEMENT OF RESPONSIBILITIES**

**RESPONSIBLE FINANCIAL OFFICER'S CERTIFICATE**

I certify that the Statement of Accounts on pages 16 to 21 presents a true and fair view of the financial position of the North Yorkshire Building Control Partnership as at 31 March 2013 and its income and expenditure for the year ended 31 March 2013.

Paul Cresswell CPFA



Dated 17 June 2013

Corporate Director (s151) (Ryedale District Council)

**APPROVAL BY CHAIRMAN OF THE BUILDING CONTROL  
PARTNERSHIP BOARD**

This Statement of Accounts was approved by a resolution of the North Yorkshire Building Control Partnership Board on 26 June 2013.

Councillor John Raper

Dated 26 June 2013

Chairman of the North Yorkshire Building Control Partnership Board

<b>NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP ANNUAL GOVERNANCE STATEMENT 2012/13</b>
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**1. Scope of Responsibility**

- 1.1 The North Yorkshire Building Control Partnership (NYBCP) was formed through the provisions of the Local Government Act 1972.
- 1.2 The NYBCP 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 NYBCP 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.
- 1.3 In discharging this overall responsibility, the NYBCP is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of its functions and which includes arrangements for the management of risk.

**2. The Purpose of the System of Internal Control**

- 2.1 Any system of internal control can only be designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.
- 2.2 The system of internal control is based on a continuous process designed to identify and prioritise the risks to the achievement of the NYBCP'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.
- 2.3 The system of internal control has been in place at the Partnership for the year ended 31 March 2013 and up to the date of the approval of this Annual Governance Statement with the Statement of Accounts for the 2012/13 financial year.

**3. The Internal Control Environment**

- 3.1 The Partnership believes in the principles of Corporate Governance, and operates within the Local Code of Corporate Governance approved by Ryedale District Council. It has an established system of internal control that is monitored and reviewed on a regular basis. The key elements of the NYBCP's Internal Control Environment are as follows: -

*Key Governance Arrangements*

- There is a Partnership Board which has a duty to approve the separate financial accounts, required by legislation. These are also subject to audit.
- Ryedale District Council acts as the council providing financial services, and the Partnership operates using Ryedale District Council's financial procedures.



## NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP ANNUAL GOVERNANCE STATEMENT 2012/13

- The Partnership Board specifically approves certain aspects of the Partnership's work. This includes the financial accounts, staff terms and conditions and the Partnership budget.

### *Establishing and monitoring the achievement of the Partnership's objectives*

- The Partnership sets out its objectives in the Business Plan following consultation with the key stakeholders. These objectives then form part of the service delivery to the Partner Councils. The achievement of objectives is monitored on a regular basis by the Head of Building Control, the 'Directors' (s151 Officers of the Partner Councils) and reported to the Partnership Board, and through the Board to the Partner Councils.

### *Facilitation of policy and decision making*

- The Partnership is governed by the Partnership Agreement, and on a routine daily basis the Partnership operates through the constitution, standing orders, and schemes of delegation of the host council. The Partnership Board has put in place structures and processes to govern decision-making and the exercise of authority within the Partnership.

### *Ensuring compliance with established policies, procedures, laws and regulations*

- The Partnership maintains a legislative and compliance structure as part of its developing risk management arrangements. This establishes the controls in place to ensure compliance with policies, procedures, laws and regulations including audit, health and safety, business continuity, legal services, insurance, human resources etc. The controls within each area are reviewed by the Head of Building Control to ensure they are effective.

### *Ensuring the economical, effective and efficient use of resources and for securing continuous improvement*

- Through its customer service planning, financial planning and performance management processes the Partnership ensures that resources are used economically, efficiently and effectively. The Partnership takes seriously reports made by Internal Audit, their external auditors, and other inspectorates and implements recommendations made.



# NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP

## ANNUAL GOVERNANCE STATEMENT 2012/13

### *Financial management of the Partnership*

- An annual financial plan is in place and is used to identify financial issues facing the Partnership in the medium term. Annual budgets are approved by the Board. The budget is managed by the Head of Building Control in line with the host council's Constitution, particularly financial procedure rules. Reports are submitted at least quarterly to the Head of Building Control on the position against budget and corrective action is taken when needed and where necessary. The Chief Financial Officer of the Partnership is also the Corporate Director (s151) at the host council; Ryedale District Council. In that role the Chief Financial Officer is directly responsible to the Chief Executive and so this arrangement meets the criteria set out for the role of the Chief Financial Officer in Local Government and thereby meets the requirement in respect of the Building Control Partnership.

### *Performance management of the Partnership*

- The Partnership reports on performance through the Partnership Board, and annually in the Statement of Accounts. Performance is monitored by the Head of Building Control and the Partnership Board during the year.

## **4. Review of Effectiveness**

- 4.1 The NYBCP Board has a responsibility for conducting, at least annually, a review of the effectiveness of its system of internal control. This review takes forward the work of the Head of Building Control, who has responsibility for the development and maintenance of the internal control environment, and also by comments made by internal auditors and other review agencies and inspectorates where applicable.
- 4.2 The purpose of a review is to identify and evaluate the key controls in place to manage principal risks. It also requires an evaluation of the assurances received, identifies gaps in controls and assurances and if necessary should result in an action plan to address significant internal control issues.
- 4.3 The process that has been applied in maintaining and reviewing the effectiveness of the Council's system of internal control includes the following: -
- The Partnership Board has met regularly during the year to discuss relevant business and where necessary the Partnership's governance arrangements;
  - The Partnership's Budget has been monitored on a regular basis and any concerns highlighted to the Partnership Board where it has been considered necessary;

**NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP  
ANNUAL GOVERNANCE STATEMENT 2012/13**

- Internal Audit (Veritau North Yorkshire Ltd) has undertaken a review of aspects of the Partnership's work during 2012/13 including, for example, controls to ensure the correct charging and collection of fees; adherence to policies and legislation, including statutory time scales in the processing of applications; adequate budget controls, including the correct recording of expenditure within limits; adequate systems security. The report concludes with an assurance opinion that the overall standard of internal control was satisfactory. An appropriate action plan was agreed to address the recommendations made in respect of identified weaknesses and associated risks.

**5. Significant Internal Control Issues**

- 5.1 It is stressed that no system of control can provide absolute assurance against material misstatement or loss. This Statement is intended to provide reasonable assurance.
- 5.2 In concluding this review of the Partnership's Internal Control arrangements there are a small number of significant control issues that have been identified. These are outlined in the action plan below, and will be reviewed during the year by the 'Directors' and the Board.

**Dated 26 June 2013**

Cllr John Raper  
Ryedale District Council  
Chair of the Partnership Board

Paul Cresswell CPFA  
Ryedale District Council  
Corporate Director (s151)

Les Chapman MRICS MCIM  
Head of Building Control

**NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP  
ANNUAL GOVERNANCE STATEMENT 2012/13**

STATUS	CONTROL ISSUE	ACTION PROPOSED	RESPONSIBILITY	TARGET DATE	CURRENT POSITION & COMMENTS
2010/11	<p>The financial crisis has resulted in a significant downturn in business for the Partnership, and required additional contributions from the Partner Councils.</p> <p>It is critical that all the financial and accounting systems are responsive and up to date to manage the Partnership through a very difficult period.</p>	<p>The Head of Building Control will ensure that close monitoring of the budget continues and income information is available monthly.</p>	<p>Head of Building Control</p>	<p>30/9/11</p>	<p>June 2011 - Budget for 2011/12 to be realigned to reflect current chargeable and non chargeable operations.</p> <p>Changes approved by the Board January 2012 and implemented from 1 April 2012.</p> <p>July 2012 - Additional support in marketing the service agreed one day per week.</p>
2012/13	<p>That Selby District Council intends to carry out a review of the cost and delivery benefit of remaining in the Partnership prior to 1 April 2014.</p>	<p>The Head of Building Control will provide statistical information to facilitate the review and draw up contingency plans to mitigate the impact on the Partnership should any Partner Council withdraw.</p>	<p>Head of Building Control in conjunction with the Chief Financial Officer.</p>	<p>31/1/14</p>	<p>Initial discussions have taken place with Selby District Council concerning their review.</p>



## **NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP STATEMENT OF ACCOUNTING POLICIES**

The Statement of Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting, issued by the Chartered Institute of Public Finance and Accountancy (CIPFA), and also with guidance notes issued by CIPFA on the application of accounting standards (SSAPs and FRSs).

The accounting policies applied by the North Yorkshire Building Control Partnership during the year are as follows:

### **1. ACCOUNTING CONVENTION**

The accounts have been prepared under the historical cost convention.

### **2. ACCRUALS OF INCOME & EXPENDITURE**

The accounts are maintained on an accruals basis, that is, sums due to or from the North Yorkshire Building Control Partnership during the year are included whether or not the cash has actually been received or paid in the year. In particular:

- Fees and charges due from customers are accounted for as income at the date the Partnership provides the relevant services.
- Supplies are recorded as expenditure when they are consumed.
- Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

### **3. FUNDING**

Contributions receivable by the North Yorkshire Building Control Partnership are credited to the financial year to which they relate.

### **4. RESERVES**

Reserves, in the form of accumulated surpluses or deficits on the chargeable account, are liable to the partners of the North Yorkshire Building Control Partnership on an equal share basis.



<p style="text-align: center;"><b>NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP STATEMENT OF ACCOUNTING POLICIES</b></p>
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**5. OVERHEADS & SUPPORT SERVICES**

The costs of overheads and support services are charged to the North Yorkshire Building Control Partnership in accordance with the costing principles of the CIPFA Service Reporting Code of Practice (SeRCOP). The total absorption costing principle is used, with the full cost of overheads and support services being shared between users in proportion to the benefits received.

**6. VAT**

Income and expenditure excludes any amounts related to VAT, as all VAT collected is payable to HM Revenue and Customs and all VAT paid is recoverable from it.

**7. PENSIONS**

Employees of the North Yorkshire Building Control Partnership participate in the Local Government Pension Scheme, administered by North Yorkshire County Council. It is not possible to allocate a share of the assets and liabilities of the North Yorkshire Pension Fund to the Partnership, with pensions being accounted for on a defined contribution basis. The amount charged to the Income and Expenditure Account in respect of pension costs and other post retirement benefits is the contribution payable in the year. Any difference between the contribution payable in the year and the contribution actually paid is shown as either a prepayment or an accrual in the Balance Sheet.

**NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP**  
**INCOME & EXPENDITURE SUMMARY FOR THE PERIOD ENDED 31 MARCH 2013**

	<b>CHARGEABLE £</b>	<b>NON- CHARGEABLE £</b>	<b>TOTAL £</b>
<b>2011/12 Net Surplus/(Deficit)</b>	<b>(168,872)</b>	<b>160,358</b>	<b>(8,514)</b>
<b><u>2012/13</u></b>			
<b>Gross Income</b>	<b>815,200</b>	<b>318,974</b>	<b>1,134,174</b>
<b>Gross Expenditure</b>	<b>907,535</b>	<b>293,869</b>	<b>1,201,404</b>
<b>Operating Surplus/(Deficit)</b>	<b>(92,335)</b>	<b>25,105</b>	<b>(67,230)</b>
<b>Contribution from/(to) Partners</b>	<b>-</b>	<b>67,230</b>	<b>67,230</b>
<b>Net Surplus/(Deficit)</b>	<b>(92,335)</b>	<b>92,335</b>	<b>-</b>

**NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP**  
**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2013**

2011/12 £		2012/13	
		£	£
	<b><u>CHARGEABLE ACCOUNT</u></b>		
	<b><u>INCOME</u></b>		
	<b>FEES AND CHARGES</b>		
169,138	Inspection Fees	107,071	
359,481	Plan Fees	368,312	
307,139	Notice Fees	290,628	
20,644	Regularisation Fees	18,764	
7,101	Contributions from Other Local Authorities	10,742	
51,849	Other Income	19,683	815,200
<b>915,352</b>	<b>TOTAL INCOME</b>		<b>815,200</b>
	<b><u>EXPENDITURE</u></b>		
	<b>EMPLOYEES</b>		
680,120	Payroll	531,115	
46,410	National Insurance	38,285	
135,705	Pension Costs	130,298	
45,854	Redundancy Costs	34,656	
3,785	Training	6,686	
911,874			741,040
	<b>PREMISES</b>		
3,779	Electricity	2,956	
279	Water Services	114	
25,218	Rent	21,015	
13,145	Rates	11,421	
1,882	Cleaning	1,508	
44,303			37,014
	<b>SUPPLIES &amp; SERVICES</b>		
1,634	Equipment	5,361	
7,989	Printing & Stationery	5,820	
1,250	Photocopying	1,276	
5,581	Books & Publications	5,114	
8,489	Telephones	8,110	
8,869	Computer Software	19,109	
700	Legal Fees	250	
8,958	Professional Fees	7,925	
10,994	Consultants	14,009	
9,467	Insurance	11,076	
1,901	Scanning (EDMS)	1,965	
35	Medical Fees	-	
-	Childcare Vouchers	147	
3,990	Audit Fees	3,188	
517	Protective Clothing	171	
563	Travel & Subsistence	154	
5,564	Postage	4,640	
1,238	Advertising	1,252	
2,600	Promotions	2,735	
2,275	Bad Debt Provision	4,565	
82,614			96,867
45,433	<b>SUPPORT SERVICES</b>		32,614
<b>1,084,224</b>	<b>TOTAL EXPENDITURE</b>		<b>907,535</b>
<b>(168,872)</b>	<b>CHARGEABLE SURPLUS/(DEFICIT) FOR YEAR</b>		<b>(92,335)</b>

**NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP**  
**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2013**

2011/12 £		2012/13 £      £	
	<b><u>NON CHARGEABLE ACCOUNT</u></b>		
	<b><u>INCOME</u></b>		
	<b>FEES AND CHARGES</b>		
13,141	Search Fees	8,878	
54,380	Other Income	35,066	
205,240	Partner Fees	275,030	318,974
<b>272,761</b>	<b>TOTAL INCOME</b>		<b>318,974</b>
	<b><u>EXPENDITURE</u></b>		
	<b>EMPLOYEES</b>		
129,547	Payroll	177,038	
8,840	National Insurance	12,762	
25,849	Pension Costs	43,433	
8,734	Redundancy Costs	11,552	244,785
172,970			
	<b>PREMISES</b>		
420	Electricity	985	
31	Water Services	38	
2,802	Rent	7,005	
1,461	Rates	3,807	
209	Cleaning	503	12,338
4,923			
	<b>SUPPLIES &amp; SERVICES</b>		
181	Equipment	1,787	
888	Printing & Stationery	1,940	
139	Photocopying	425	
-	Telephones	2,703	
-	Computer Software	6,370	
-	Professional Fees	2,642	
1,073	Consultants	3,655	
1,803	Insurance	3,692	
760	Audit Fees	1,063	
-	Travel & Subsistence	51	
618	Postage	1,547	25,875
5,462			
8,653	<b>SUPPORT SERVICES</b>		10,871
<b>192,008</b>	<b>TOTAL EXPENDITURE</b>		<b>293,869</b>
<b>80,753</b>	<b>OPERATING SURPLUS/(DEFICIT) FOR YEAR</b>		<b>25,105</b>
<b>79,605</b>	<b>CONTRIBUTION FROM/(TO) PARTNERS</b>		<b>67,230</b>
<b>160,358</b>	<b>NON CHARGEABLE SURPLUS/(DEFICIT) FOR YEAR</b>		<b>92,335</b>
<b>(8,514)</b>	<b>NET SURPLUS/(DEFICIT) FOR YEAR</b>		<b>-</b>



**NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP**  
**BALANCE SHEET AS AT 31 MARCH 2013**

31 March 2012 £		31 March 2013 £	£	NOTES
	<b>ASSETS</b>			
128,226	Debtors	90,336		<b>1</b>
-	Cash in Hand	-		
128,226			90,336	
	Less <b>CURRENT LIABILITIES</b>			
14,659	Creditors	347		<b>2</b>
103,567	Cash Overdrawn	79,989		
118,226			80,336	
<b>10,000</b>			<b>10,000</b>	
	<b>REPRESENTED BY</b>			
10,000	Reserves		10,000	<b>3</b>
<b>10,000</b>			<b>10,000</b>	

**RESPONSIBLE FINANCIAL OFFICER'S CERTIFICATE**

I certify that the above Balance Sheet presents fairly the financial position of the North Yorkshire Building Control Partnership as at 31 March 2013.

Signed .....  ..... Paul Cresswell CPFA

Dated 17 June 2013

CORPORATE DIRECTOR (S151) (RYEDALE DISTRICT COUNCIL)

**NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP**  
**NOTES TO THE BALANCE SHEET**

31 March 2012 £		31 March 2013 £
	<b>1 DEBTORS</b>	
32,366	Selby District Council	42,892
35,677	Scarborough Borough Council	10,703
9,432	Hambleton District Council	5,646
16,705	Richmondshire District Council	13,496
32,240	Sundry Debtors - Building Regulation Fees	16,561
6,806	Sundry Debtors - Others	6,038
133,226		95,336
(5,000)	Less Bad Debt Provision	(5,000)
128,226		90,336
	<b>2 CREDITORS</b>	
14,659	Sundry Creditors	347
14,659		347
	<b>3 RESERVES</b>	
18,514	Surplus b/f	10,000
(8,514)	Net Surplus/(Deficit) for year	-
10,000	Surplus c/f	10,000

**4 STATUS OF THE NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP**

On 1 April 2001 the Selby and Ryedale District Councils formed a partnership to provide Building Control services on behalf of the two Councils. Hambleton District Council joined the Partnership on 1 September 2007 and Scarborough Borough Council joined on 1 April 2008, with Richmondshire District Council joining on 1 April 2010.

Following an external review in 2002/03, the Partnership and the Partner Councils agreed to revised terms of operation commencing from 1 April 2004. A "core cost" scheme now operates whereby each authority pays a fixed fee to the Partnership. Any year-end reserves over and above a ceiling of £150,000 are repaid equally to each Partner Council. Due to the economic climate a deficit was made for 2012/13, each partner had to fund this equally.

The Partnership must manage its financial performance within the constraints imposed by the core cost scheme.

**NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP**  
**CASH FLOW STATEMENT FOR YEAR ENDED 31 MARCH 2013**

2011/12 £		2012/13 £      £	
(168,872)	<b>Chargeable Account Surplus/(Deficit)</b>	(92,335)	
160,358	<b>Non Chargeable Account Surplus/(Deficit)</b>	92,335	
(8,514)			-
	<b>Variations:-</b>		
(58,731)	(Increase)/Decrease in Debtors	37,890	
6,523	Increase/(Decrease) in Creditors	(14,312)	
(52,208)			23,578
(60,722)	<b>Net Increase/(Decrease) in Cash</b>		<u>23,578</u>

MOVEMENT IN CASH	As at 31.3.13 £	As at 31.3.12 £	Movement £
Cash in Hand/(Overdrawn)	(79,989)	(103,567)	23,578
<b>Net Increase/(Decrease) in Cash</b>	<u>(79,989)</u>	<u>(103,567)</u>	<u>23,578</u>