

**NORTH YORKSHIRE
BUILDING CONTROL
PARTNERSHIP**



**ACCOUNTS FOR THE YEAR
ENDED
31st MARCH 2014**

UNAUDITED

NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP

ACCOUNTS FOR THE YEAR ENDED

31st MARCH 2014

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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 thirteenth year of operation of the North Yorkshire Building Control Partnership. The following pages present the full financial details of the Partnership's activities.

The construction industry has encountered a significant financial downturn over the last six years. However, there are signs in the last six months that recovery is slowly starting to happen. The Government's initiative in the mortgage market, for first time buyers' deposits, has stimulated the housing sector with a significant increase in the number of housing completions over the last twelve months. It would also appear that there is greater confidence in the domestic sector with home owners and mortgage lenders funding extensions, conversions and refurbishments. This increased confidence has also transferred to investors in moving forward commercial developments. The level of recovery has also been reflected in the Partnership's financial position with a surplus being achieved during the financial year, the first time since 2010/11.

During the financial year the Partnership completed a major investment in Information Technology allowing it to move to a "paperless office" situation with site officers able to access plan images whilst on site and plan checking undertaken from home. There have also been improvements in online consultation with statutory consultees and online submissions. Part of the improvements provided a performance management/workflow system allowing management and officers to prioritise their work.

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 downturn over the last six years due to a lack of confidence in the global economy. However, in recent months there has been an increase in this area and from discussions with our Partners it would appear that they are indicating a more positive outlook for the forthcoming 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 all ways of increasing operational efficiency and with a significant investment in providing improved Information Technology during the financial year we aim to ensure the Partnership is working at maximum efficiency. 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 across all Partner 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 Jane Parlour

Chairman of the Partnership Board

25 June 2014

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 2013 to 31 March 2014 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.

NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP EXPLANATORY FOREWORD
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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 2013/14

Budgeted figures for the 2013/14 financial year are broken down and compared with actual income and expenditure in the following table:

	Approved Revised Budget £'000	Actual £'000	Variance £'000
<i>Chargeable Account</i>			
Gross Income	871	937	66
Gross Expenditure	902	879	(23)
Operating Surplus/(Deficit)	(31)	58	89
<i>Non Chargeable Account</i>			
Gross Income	293	298	5
Gross Expenditure	287	284	(3)
Operating Surplus/(Deficit)	6	14	8
Operating Surplus/(Deficit)	(25)	72	97
Contribution from/(to) Partners	25	-	(25)
Net Surplus/(Deficit)	-	72	72

6. Explanation of variations against budget

The chargeable account shows a surplus of £58k against an approved revised budgeted deficit of £31k, resulting in an improved position of £89k. Gross income is £66k (or 8%) over budget, mainly due to an increase in income from inspection fees, plan fees and notice fees. Gross expenditure is £23k (or 3%) under budget, mainly due to a reduction in costs in the areas of premises, consultants and insurance, together with savings in support services costs, which is partly offset by an increase in employee costs.

The non chargeable account shows a surplus of £14k against a revised budgeted surplus of £6k, resulting in an improved position of £8k. Both gross income and gross expenditure are in line with the budget. The income figure includes £57k each from the partner councils in management fees.

NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP EXPLANATORY FOREWORD

The overall operating surplus on the chargeable and non chargeable accounts is £72k against a revised budgeted deficit of £25k. The Partnership now has a balance on the reserve account of £82k. This reserve balance is above the minimum requirement of £10k and, because there is no deficit to fund, no additional contribution from the partners is required.

<p style="text-align: center;">NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP STATEMENT OF RESPONSIBILITIES</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 Finance Manager (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 2014.

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 2014 and its income and expenditure for the year ended 31 March 2014.

Peter Johnson CPFA



Dated 17 June 2014

Finance Manager (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 25 June 2014.

Councillor Jane Parlour

Dated 25 June 2014

Chairman of the North Yorkshire Building Control Partnership Board

NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP ANNUAL GOVERNANCE STATEMENT 2013/14

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 Governance Framework

- 2.1 The governance framework comprises the systems and processes by which it is directed and controlled.
- 2.2 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.
- 2.3 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.
- 2.4 The system of internal control has been in place at the Partnership for the year ended 31 March 2014 and up to the date of the approval of this Annual Governance Statement with the Statement of Accounts for the 2013/14 financial year.

3. The Governance Framework

- 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.

NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP ANNUAL GOVERNANCE STATEMENT 2013/14

- Ryedale District Council acts as the council providing financial services, and the Partnership operates using Ryedale District Council's financial procedures.
- 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 and the Partnership's Management Team; these are 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 2013/14

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 Finance Manager (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 2013/14**

- Internal Audit (Veritau North Yorkshire Ltd) has undertaken a review of aspects of the Partnership's work during 2013/14 including, for example, controls to ensure the correct charging and collection of fees; adherence to policies and legislation; adequate budget controls, including the correct recording of expenditure within limits; adequate systems security. It has been concluded that a "substantial assurance" opinion can be given on the control environment.

5. Significant Governance 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 25 June 2014

Cllr Jane Parlour
Richmondshire District Council
Chairman of the Partnership Board

Peter Johnson CPFA
Ryedale District Council
Finance Manager (s151)

Les Chapman MRICS MCIM
Head of Building Control

NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP
ANNUAL GOVERNANCE STATEMENT 2013/14

STATUS	CONTROL ISSUE	ACTION PROPOSED	RESPONSIBILITY	TARGET DATE	CURRENT POSITION & COMMENTS
2013/14	<p>The recent economic downturn has resulted in a significant reduction in business for the Partnership, resulting in additional contributions from the Partner Councils.</p> <p>It is therefore critical that all financial and accounting systems are responsive and up to date to inform the Partnership through this continuing difficult period.</p>	<p>The Head of Building Control will ensure that close monitoring of the budget continues and income information is supplied to Members and Councils quarterly.</p>	<p>Head of Building Control</p>	30/9/14	<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> <p>January 2014 - Implementation of new IT system completed, generating efficiencies and cost savings.</p>

<p style="text-align: center;">NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP STATEMENT OF ACCOUNTING POLICIES</p>

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;">NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP STATEMENT OF ACCOUNTING POLICIES</p>

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 2014

	CHARGEABLE £	NON- CHARGEABLE £	TOTAL £
2012/13 Net Surplus/(Deficit)	(92,335)	92,335	-
<u>2013/14</u>			
Gross Income	937,150	297,723	1,234,873
Gross Expenditure	879,375	283,787	1,163,162
Operating Surplus/(Deficit)	57,775	13,936	71,711
Contribution from/(to) Partners	-	-	-
Net Surplus/(Deficit)	57,775	13,936	71,711

NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2014

2012/13 £		2013/14	
		£	£
	<u>CHARGEABLE ACCOUNT</u>		
	<u>INCOME</u>		
	FEES AND CHARGES		
107,071	Inspection Fees	115,369	
368,312	Plan Fees	413,692	
290,628	Notice Fees	359,689	
18,764	Regularisation Fees	28,649	
10,742	Contributions from Other Local Authorities	4,825	
19,683	Other Income	14,926	937,150
815,200	TOTAL INCOME		937,150
	<u>EXPENDITURE</u>		
	EMPLOYEES		
463,312	Payroll	464,947	
34,535	National Insurance	34,270	
130,298	Pension Costs	136,934	
34,656	Redundancy Costs	-	
6,686	Training	9,054	645,205
669,487			
	TRANSPORT		
71,553	Car Allowances		72,915
	PREMISES		
2,956	Electricity	2,041	
114	Water Services	180	
21,015	Rent	21,015	
11,421	Rates	11,745	
1,508	Cleaning	1,359	
37,014			36,340
	SUPPLIES & SERVICES		
5,361	Equipment	8,918	
5,820	Printing & Stationery	1,961	
1,276	Photocopying	987	
5,114	Books & Publications	5,454	
8,110	Telephones	7,343	
19,109	Computer Software	38,975	
250	Legal Fees	-	
7,925	Professional Fees	7,325	
14,009	Consultants	14,055	
11,076	Insurance	10,120	
1,965	Scanning (EDMS)	1,071	
147	Childcare Vouchers	160	
3,188	Audit Fees	2,437	
171	Protective Clothing	802	
154	Travel & Subsistence	702	
4,640	Postage	3,552	
1,252	Advertising	1,358	
2,735	Promotions	1,222	
4,565	Bad Debt Provision	4,259	
96,867			110,701
32,614	SUPPORT SERVICES		14,214
907,535	TOTAL EXPENDITURE		879,375
(92,335)	CHARGEABLE SURPLUS/(DEFICIT) FOR YEAR		57,775

NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2014

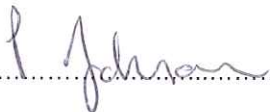
2012/13 £		2013/14 £	£
	<u>NON CHARGEABLE ACCOUNT</u>		
	<u>INCOME</u>		
	FEES AND CHARGES		
8,878	Search Fees	9,123	
35,066	Other Income	4,770	
275,030	Partner Fees	283,830	297,723
318,974	TOTAL INCOME		297,723
	<u>EXPENDITURE</u>		
	EMPLOYEES		
154,437	Payroll	154,982	
11,512	National Insurance	11,423	
43,433	Pension Costs	45,645	
11,552	Redundancy Costs	-	
220,934			212,050
	TRANSPORT		
23,851	Car Allowances		24,305
	PREMISES		
985	Electricity	681	
38	Water Services	60	
7,005	Rent	7,005	
3,807	Rates	3,915	
503	Cleaning	453	
12,338			12,114
	SUPPLIES & SERVICES		
1,787	Equipment	2,973	
1,940	Printing & Stationery	654	
425	Photocopying	329	
2,703	Telephones	2,447	
6,370	Computer Software	12,992	
2,642	Professional Fees	2,442	
3,655	Consultants	3,140	
3,692	Insurance	3,373	
1,063	Audit Fees	812	
51	Travel & Subsistence	234	
1,547	Postage	1,184	
25,875			30,580
10,871	SUPPORT SERVICES		4,738
293,869	TOTAL EXPENDITURE		283,787
25,105	OPERATING SURPLUS/(DEFICIT) FOR YEAR		13,936
67,230	CONTRIBUTION FROM/(TO) PARTNERS		-
92,335	NON CHARGEABLE SURPLUS/(DEFICIT) FOR YEAR		13,936
-	NET SURPLUS/(DEFICIT) FOR YEAR		71,711

NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP
BALANCE SHEET AS AT 31 MARCH 2014

31 March 2013 £		31 March 2014 £ £		NOTES
	ASSETS			
90,336	Debtors	30,772		1
-	Cash in Hand	52,805		
90,336			83,577	
	Less CURRENT LIABILITIES			
347	Creditors	1,866		2
79,989	Cash Overdrawn	-		
80,336			1,866	
10,000			81,711	
	REPRESENTED BY			
10,000	Reserves		81,711	3
10,000			81,711	

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 2014.

Signed  Peter Johnson CPFA
 FINANCE MANAGER (S151) (RYEDALE DISTRICT COUNCIL)

Dated 17 June 2014

NORTH YORKSHIRE BUILDING CONTROL PARTNERSHIP
NOTES TO THE BALANCE SHEET

31 March 2013 £		31 March 2014 £
	1 DEBTORS	
42,892	Selby District Council	-
10,703	Scarborough Borough Council	-
5,646	Hambleton District Council	-
13,496	Richmondshire District Council	-
16,561	Sundry Debtors - Building Regulation Fees	42,398
6,038	Sundry Debtors - Others	(6,626)
95,336		35,772
(5,000)	Less Bad Debt Provision	(5,000)
90,336		30,772
	2 CREDITORS	
-	Hambleton District Council	328
347	Sundry Creditors	1,538
347		1,866
	3 RESERVES	
10,000	Surplus b/f	10,000
-	Net Surplus/(Deficit) for year	71,711
10,000	Surplus c/f	81,711

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 2014

2012/13 £		2013/14 £ £	
(92,335)	Chargeable Account Surplus/(Deficit)	57,775	
92,335	Non Chargeable Account Surplus/(Deficit)	13,936	
-			71,711
	Variations:-		
37,890	(Increase)/Decrease in Debtors	59,564	
(14,312)	Increase/(Decrease) in Creditors	1,519	
23,578			61,083
23,578	Net Increase/(Decrease) in Cash		<u>132,794</u>

MOVEMENT IN CASH	As at 31.3.14 £	As at 31.3.13 £	Movement £
Cash in Hand/(Overdrawn)	52,805	(79,989)	132,794
Net Increase/(Decrease) in Cash	<u>52,805</u>	<u>(79,989)</u>	<u>132,794</u>