

ANNUAL STATEMENT OF ACCOUNTS 2008/2009

PARKING AND TRAFFIC REGULATIONS OUTSIDE LONDON (PATROL)
ADJUDICATION JOINT COMMITTEE AND
BUS LANE ADJUDICATION SERVICE FINAL ACCOUNTS 2008/09

ANNUAL STATEMENT OF ACCOUNTS 2008/2009

CONTENTS

Chair's Introduction	03
Independent Auditor's report to the Members of the Parking and Traffic Regulations Outside London (PATROL) Adjudication Joint Committee	05
Foreword by the Head of Service	08
Statement of Responsibilities for the Statement of Accounts	10
Statement of Accounting Concepts and Policies	11
Income and Expenditure Account	14
Statement of Movement on the General Reserve	14
Statement of Total Recognised Gains and Losses	14
Balance Sheet	15
Cash Flow Statement	15
Index and Notes to the Core Statements	16
Annual Governance Statement	24
Glossary of Financial Terms	30
BUS LANE ADJUDICATION SERVICE FINAL ACCOUNTS 2008/2009	32
Explanatory Foreword	33
Income and Expenditure Account	34
Statement of Movement on Reserve	34
Contact Details	35

CHAIR'S INTRODUCTION

I am pleased to introduce the PATROL Adjudication Joint Committee Accounts for the year April 2008 to March 2009 which includes the external audit opinion from Grant Thornton UK LLP and the accounts for the Bus Lane Adjudication Service Joint Committee.

The PATROL Adjudication Joint Committee, formerly the National Parking Adjudication Service Joint Committee, has been established to enable Councils having Civil Enforcement Area Orders to exercise their functions under Section 81 of the Traffic Management Act 2004 and Regulations 17 and 18 of the Civil Enforcement of Parking Contraventions (England) General Regulations 2007. These functions are exercised jointly with the other councils in accordance with the requirements of Regulation 16 of the Civil Enforcement of Parking Contraventions (England) General Regulations 2007.

The functions exercised by the PATROL Adjudication Joint Committee on behalf of its constituent councils are appointing independent adjudicators to the Traffic Penalty Tribunal, subject to the consent of the Lord Chancellor, and providing these adjudicators with administrative staff and accommodation and providing hearing venues. Its remit in relation to the Tribunal is limited to these matters. Further information on the Traffic Penalty Tribunal can be found in the Adjudicators Annual Reports which are available on the tribunal's web site at www.trafficpenaltytribunal.gov.uk.

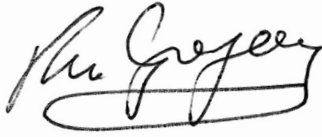
This is the first set of accounts under the name of PATROL which stands for Parking and Traffic Regulations Outside London and more accurately reflects the geographical reach of the Joint Committee and the increasing scope of moving traffic regulation. In 2008/09, 46 new councils became party to the Joint Committee.

In recognition of the devolution of traffic management to Wales and the separate regulations applying the principles of the Traffic Management Act 2004, the Joint Committee laid the foundation for an Executive Sub Committee (Wales) to consider matters arising from this separate legislation.

During the year, the Joint Committee received the results of the Independent Committee on the Review of Parking Documentation and Notices in relation to the Traffic Management Act 2004. The specimen documentation and guidance notes produced by this committee has been published with the aim of providing a reference tool for councils and members of the public.

Continuing the theme of public awareness, the Joint Committee launched a public information web site – www.patrol-uk.info aims to provide motorists who are not yet at the point of appeal with access to common information supplied by all member councils on the civil enforcement process for both parking and bus lanes. In addition, the web site links to individual member council web sites for local information. The web site has an accompanying leaflet which takes the reader through the various stages of the civil enforcement process.

The Joint Committee introduced these initiatives to coincide with the introduction of the Traffic Management Act (2004) in March 2008 however it is hoped that the ongoing development of public information will continue to be beneficial for both the public and the Joint Committee's member councils

A handwritten signature in black ink, appearing to read 'Ken Gregory', written over a light grey rectangular background.

Ken Gregory
Chair of the PATROL Adjudication Joint Committee
30/11/09

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PARKING AND TRAFFIC REGULATIONS OUTSIDE LONDON (PATROL) ADJUDICATION JOINT COMMITTEE

OPINION ON THE FINANCIAL STATEMENTS

We have audited the financial statements of the PATROL Adjudication Joint Committee (Joint Committee) for the year ended 31 March 2009 under the Audit Commission Act 1998. The financial statements comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement, the Statement of Total Recognised Gains and Losses, the Annual Governance Statement and the related notes to the Core Statements. These accounting statements have been prepared under the accounting policies set out in the Statement of Accounting Concepts and Policies.

This report is made solely to the members of the Joint Committee in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 49 of the Statement of Responsibilities of Auditors and of Audited Bodies prepared by the Audit Commission. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Joint Committee, for our audit work, for this report or for the opinions we have formed.

Respective responsibilities of the City Treasurer and auditor

The City Treasurer of Manchester City Council's responsibilities for preparing the financial statements in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2008 are set out in the Statement of Responsibilities for the Annual Statement of Accounts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements present fairly, in accordance with relevant legal and regulatory requirements and the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2008:

- the financial position of the operating activities of the Joint Committee and its income and expenditure for the year; and
- we review whether the Annual Governance Statement reflects compliance with 'Delivering Good Governance in Local Government: A Framework' published by CIPFA/SOLACE in June 2007. We report if it does not comply with proper practices specified by CIPFA/SOLACE or if the statement is misleading or inconsistent with other information we are aware of from our audit of the financial statements. We are not required to consider, nor have we considered, whether the governance statement covers all risks and controls. Neither are we required to form an opinion on the effectiveness of the Joint Committee's corporate governance procedures or its risk and control procedures.

We read other information published with the financial statements, and consider whether it is consistent with the audited financial statements. This other information comprises the Foreword by the Head of Service. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with the Audit Commission Act 1998, the Code of Audit Practice issued by the Audit Commission and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements and related notes. It also includes an assessment of the significant estimates and judgments made by the Joint Committee in the preparation of the accounting statements and related notes, and of whether the accounting policies are appropriate to the Joint Committee's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements and related notes are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounting statements and related notes.

Opinion

In our opinion:

- The financial statements present fairly, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2008, the financial position of the Committee as at 31 March 2009 and its income and expenditure for the year then ended.

CONCLUSION ON ARRANGEMENTS FOR SECURING ECONOMY, EFFICIENCY AND EFFECTIVENESS IN THE USE OF RESOURCES

Joint Committee's Responsibilities

The Joint Committee is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance and regularly to review the adequacy and effectiveness of these arrangements.

Auditor's Responsibilities

We are required by the Audit Commission Act 1998 to be satisfied that proper arrangements have been made by the Joint Committee for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires us to report to you our conclusion in relation to proper arrangements, having regard to relevant criteria specified by the Audit Commission. We report if significant matters have come to our attention which prevent us from concluding that the Joint Committee has made such

proper arrangements. We are not required to consider, nor have we considered, whether all aspects of the Joint Committee's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Conclusion

We have undertaken our audit in accordance with the Code of Audit Practice and having regard to the criteria specified by the Audit Commission. We are satisfied that, in all significant respects, the Joint Committee has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2009.

CERTIFICATE

We certify that we have completed the audit of the accounts in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.



Sarah Howard
Senior Statutory Auditor

Grant Thornton UK LLP
No 1 Whitehall Riverside
Whitehall Road
Leeds, LS1 4BN

30/11/09

FOREWORD

By The Head of Service

INTRODUCTION

The Annual Statement of Accounts 2008/09 has been prepared in accordance with all the relevant prescribed Codes of Practice and Reporting Standards.

It represents the statutory summary of the financial affairs of The Joint Committee of England and Wales for the civil enforcement of Parking and Traffic Regulations Outside London (referred to as the PATROL Adjudication Joint Committee or PATROLAJC) for the year 2008/09, in accordance with the Accounts and Audit Regulations 2003 as amended by the 2006 Regulations. It demonstrates the Joint Committee's financial position for the year 2008/09 and presents its overall financial position at the end of that period.

The purpose of the core statements is to give those local authorities who are a party to the PATROLAJC, their members, electors, local taxpayers and any other interested parties clear information on the overall finances of the PATROLAJC. They allow the reader to determine the cost of the PATROLAJC during 2008/09, where this cost was financed from and the overall assets and liabilities of the PATROLAJC as at 31 March 2009.

The following paragraphs give a brief explanation of PATROLAJC's Annual Statement of Accounts.

STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The statement confirms the responsibilities of the Joint Committee and its Treasurer (The City Treasurer of Manchester City Council acting as Lead Authority to the PATROLAJC) for the production and content of the Annual Statement of Accounts.

STATEMENT OF ACCOUNTING POLICIES

The statement explains the accounting convention adopted to present the Annual Statement of Accounts and the accounting policies applied.

INCOME AND EXPENDITURE ACCOUNT

The income and the expenditure account reports the annual income received and the expenditure incurred in operating the PATROLAJC for the year.

The surplus or deficit achieved represents the amount by which income is greater or less than expenditure. It shows the financial position of the PATROLAJC before allowing for adjustments required by statute.

STATEMENT OF MOVEMENT ON RESERVES

The statement reports the reconciliation between the Income and Expenditure Account and the final balance on the reserve established by relevant statutory provisions. Details of the movement in year are included in the Notes to the Core Statements.

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES (STRGL)

The Statement brings together the gains and losses from the PATROLAJC's balance sheet with the deficit on the Income and Expenditure Account to show the total movement in the PATROLAJC's net worth for the year.

BALANCE SHEET

The balance sheet is fundamental to the understanding of the PATROLAJC's financial position at the end of the financial year. The statement reports on its balances on assets, liabilities (long and short-term) and reserves.

CASH FLOW STATEMENT

The statement facilitates the assessment of the PATROLAJC's cash flow performance, providing information that assists in assessing its liquidity, solvency and financial adaptability.

NOTES TO THE FINANCIAL STATEMENTS

These are the notes relating to the above statements.

ANNUAL GOVERNANCE STATEMENT

This statement summarises the PATROLAJC's review of the effectiveness of its overall governance arrangements including its system of control.

GLOSSARY OF FINANCIAL TERMS

This is intended to be a "jargon-buster" assisting the reader to understand the specialist accounting terms and unfamiliar public sector concepts that are contained within the Annual Statement of Accounts.

FINANCIAL SUMMARY

INCOME

During 2008/2009 the PATROLAJC received income of £2,344,568 (excluding adjustments relating to statutory pension disclosures). Income for the year was £94,931 lower than budget. Income is mainly based on the number of penalty charge notices (PCNs) that are issued by each participating council. Additional income of £67,392 was available to the PATROLAJC through the provision of adjudication services to the Bus Lane Adjudication Service.

In previous years, due to the invoicing arrangements, the reported income reflected actual PCNs issued during the calendar year. As a recommendation from the 2007/08 external audit, the accounts for 2008/09 now reflect actual PCNs issued in the financial year. This has resulted in a shortfall against budgeted income of £106,121 which reflects a reduction in PCN issue.

EXPENDITURE

The PATROLAJC incurred expenditure of £2,636,880 (excluding adjustments relating to statutory pension disclosures) which resulted in an adverse variance of £122,347 against the budget. The main contributing factors to this variance include the backdated rent review, increased part-time adjudication costs and deferred expenditure in relation to the introduction of the Traffic Management Act (2004).

The net effect of the above income and expenditure position is an overall deficit of £224,920 for the year. The combined surpluses as at 31 March 2009 amount to £532,368.

RETIREMENT BENEFITS

Additional information is provided on the provisions of FRS17 Retirement Benefits. The objective of FRS17 is to ensure the accounts reflect the assets and liabilities underlying the obligations relating to retirement benefits. Further information on FRS17 is shown in the notes to the financial statements.

THE STATEMENT OF RESPONSIBILITIES FOR THE ANNUAL STATEMENT OF ACCOUNTS

THE PARKING AND TRAFFIC REGULATIONS OUTSIDE LONDON (PATROL) ADJUDICATION JOINT COMMITTEE RESPONSIBILITIES

The Joint Committee is required to:

- make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this case, that officer is the Head of Service
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets
- approve the statement of accounts.

THE CITY TREASURER OF MANCHESTER CITY COUNCIL'S RESPONSIBILITIES

The City Treasurer is responsible for the preparation of the Joint Committee's statement of accounts in accordance with proper practices as set out in the CIPFA / LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the SORP).

In preparing this statement of accounts, the City Treasurer has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent
- complied with the local authority SORP.

The City Treasurer has also:

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

The statement of accounts presents fairly the position of the Joint Committee as at 31 March 2009, and its income and expenditure for the year ended 31 March 2009.



Richard Paver
City Treasurer
30/11/09

STATEMENT OF ACCOUNTING CONCEPTS AND POLICIES

These accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, issued in 2008 by the Chartered Institute of Public Finance and Accountancy (CIPFA). The code constitutes proper accounting practice under the terms of section 21(2) of the Local Government Act 2003. The code is based on approved accounting standards, except where these conflict with specific statutory accounting requirements, so that the PATROLAJC's accounts present fairly the financial position and transactions of the Joint Committee. All accounting policies are disclosed where they are material.

The accounting convention adopted in these accounts is historic cost.

1. FUNDAMENTAL ACCOUNTING CONCEPTS

1.1 Relevance

The accounts have been prepared with the objective of providing information about the PATROLAJC's financial performance and position that is useful for assessing the stewardship of public funds and for making financial decisions.

1.2 Reliability

The financial information is reliable as it has been prepared so as to reflect the reality or substance of the transaction, is free from deliberate or systematic bias, is free from material error and has been prudently prepared.

1.3 Understandability

These accounts are based on accounting concepts and terminology which require reasonable knowledge of accounting. Every effort has been made to use plain language and where technical terms are unavoidable they have been explained in the glossary contained within the accounts.

1.4 Materiality

The concept of materiality has been utilised in preparing the accounts so that insignificant items and fluctuations under an acceptable level of tolerance are permitted provided that in aggregate they would not effect the interpretation of the accounts.

2. PERVASIVE ACCOUNTING CONCEPTS

2.1 Accruals

The financial statements, other than the cash flow, are prepared on an accruals basis. Income and Expenditure is recognised in the accounts in the period in which it is earned or incurred not as the cash is received or paid.

2.2 Going Concern

The accounts have been prepared on the assumption that the PATROLAJC will continue in existence for the foreseeable future.

2.3 Primacy of Legislative Requirements

In accordance with the Code of Practice where accounting treatment is prescribed by law then it has been applied even if it contradicts accounting standards or generally accepted accounting concepts.

3. ACCOUNTING POLICIES

3.1 Creditors and Debtors

The revenue accounts of the PATROLAJC are maintained on an accruals basis in accordance with the Code of Practice. Expenditure is charged to the account in the period in which goods or services are received; similarly, income is credited in the period the consideration is earned. The payment or receipt of cash does not determine the period of account.

3.2 VAT

Where the PATROLAJC is able to recover VAT it is excluded from both income and expenditure.

3.3 Reserves

The PATROLAJC maintains a reserve to defray general rather than specific items of future expenditure. The PATROLAJC has established a Reserves Policy which is reviewed on an annual basis as a minimum. Reserves are created by appropriating amounts in the Statement of Movement on the General Reserve Balance. When expenditure to be financed from a reserve is incurred it is charged to the PATROLAJC's revenue account. The reserve is then appropriated back into Statement of Movement on the General Reserve Balance so that there is no net charge for the expenditure.

3.4 Leases

Leases are classified as either finance or operating leases. To be classed as a finance lease the lease must transfer substantially all the risks and rewards of ownership of an asset to the lessee under the 90% test. The test compares the present value of the minimum lease payments to the fair value of the leased asset. Discounting takes place based on the interest rate implicit in the lease. If the discounted minimum payments are 90% or more than the fair value then it is normally a finance lease. Operating leases are defined as leases that are not finance leases.

Operating Leases

Leasing payments for operating leases are charged to revenue on a straight-line basis.

3.5 Pensions

The PATROLAJC pays an employer's contribution into the Greater Manchester Pension Fund, which is a fully funded defined benefits scheme administered by Tameside Metropolitan Borough Council from whom an Annual Report is available.

The amount chargeable to the PATROLAJC's revenue account for providing pensions to employees is the amount payable to the pension fund in accordance with the statutory requirements governing the pension scheme. Where this amount does not match the amount charged to the Income and Expenditure Account for the year (i.e. the amount of pension earned by the employees) the difference is taken to the Pensions Reserve. This item is shown as a reconciling item within the Statement of Movement on Reserves Balances. The following amounts are charged to the Income and Expenditure Account. The current service cost is charged to the net cost of services. Past service costs are shown as non distributed costs within the net cost of services as are gains and losses on settlements and curtailments. The net of interest cost and the expected return on assets are included within net operating expenditure. Unfunded benefits are accrued for in the pension's liability.

Actuarial gains and losses arising from any new valuation and from updating the latest actuarial valuation to reflect conditions at the balance sheet date are recognised in the Statement of Total Gains and Losses.

3.6 Method of Estimating Pension Fund Liabilities

The pension disclosures have been prepared by an actuary in accordance with guidance note 36 (Accounting for Retirement Benefits under Financial Reporting Standard 17) issued by the Institute and the Faculty of Actuaries and adopted by the Board for Actuarial Standards in May 2006. In order to assess the value of the employer's liabilities in the fund at 31st March 2009, the value of employer's liabilities have been brought forward from those at the formal valuation for 31st March 2007 allowing for the different financial assumptions required under FRS17 for the year.

In calculating the service cost changes in the pensionable payroll, as estimated from contribution information, have been allowed for. In calculating the asset share the employer's share of the assets allocated at the latest valuation have been rolled forward allowing for investment returns, the effect of contributions paid into and estimated benefits paid out of the fund. The employer's asset share has also been adjusted to take account of the new FRS17 disclosure requirement to use the bid value of assets. The estimate liability will not reflect any difference in demographic experience from that assumed, the impact of differences in salary and pension increases and changes for specific individuals and the effect of any changes in the age and length of service structure of the liabilities. In particular it would not allow for the effect of transfers of liabilities affected since the last formal valuation date. This approach should not produce any material distortions in the results provided.

PATROL ADJUDICATION JOINT COMMITTEE

INCOME AND EXPENDITURE ACCOUNT 2008/09

2007/2008		<i>Note</i>	2008/2009
Actual			Actual
£			£
	Cost of Service		
727,691	Adjudicators		873,818
611,407	Employees		743,188
144,376	Premises		209,705
40,268	Transport		45,752
731,764	Supplies and Services		768,417
<u>2,255,506</u>	Gross Total Costs		<u>2,640,880</u>
(2,404,332)	Less Fees and Charges		(2,411,960)
(19,000)	Pensions Interest Cost and Expected Return on Pension Assets	11	(8,000)
<u>(167,826)</u>	(Surplus) / Deficit for the Year		<u>220,920</u>

STATEMENT OF MOVEMENT ON THE GENERAL RESERVE BALANCE 2008/2009

(167,826)	(Surplus) / Deficit for the Year on the Income and Expenditure Account		220,920
(10,000)	Net additional Amount Required by Statute and Non-Statutory Proper Practices to be (Credited) or Debited to the General Reserve for the Year	5	4,000
<u>(177,826)</u>	Decrease / (Increase) in General Reserve for the Year		<u>224,920</u>
(579,462)	General Reserve (Surplus) Brought Forward		(757,288)
(757,288)	General Reserve (Surplus) Carried Forward		(532,368)

I certify that the above presents fairly the financial position of the PATROL Adjudication Joint Committee at the 31/03/09 and its income and expenditure.



Richard Paver
City Treasurer
30/11/09

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

This statement brings together all the gains and losses of the PATROLAJC for the year and shows the aggregate (increase) / decrease in its net worth. In addition to the (surplus) / deficit generated on the Income and Expenditure Account, it includes re-measurement of the net liability to cover the cost of retirement benefits.

2007/2008			2008/2009
£			£
(167,826)	(Surplus) / Deficit for the year on the Income and Expenditure Account		220,920
(326,000)	Actuarial (Gains) / Losses on pension fund assets and liabilities		191,000
<u>(493,826)</u>	Total recognised (Gain) / Loss for the year		<u>411,920</u>

PATROL ADJUDICATION JOINT COMMITTEE

BALANCE SHEET AS AT 31ST MARCH 2009

2007/2008 £		Note	2008/2009 £
	Current Assets		
173,610	Debtors and Payments in Advance	7	222,573
1,034,516	Cash at Bank	13	667,278
<u>1,208,126</u>	Total Current Assets		<u>889,851</u>
<u>1,208,126</u>	TOTAL ASSETS		<u>889,851</u>
	Current Liabilities		
(450,838)	Creditors and Receipts in Advance	8	(357,483)
<u>(450,838)</u>	Total Current Liabilities		<u>(357,483)</u>
<u>757,288</u>	TOTAL ASSETS LESS CURRENT LIABILITIES		<u>532,368</u>
	Long Term Liabilities		
118,000	Asset / (Liability) Relating to Defined Benefit Pension Scheme	11	(69,000)
<u>875,288</u>	TOTAL ASSETS LESS LIABILITIES		<u>463,368</u>
	Financed By:		
118,000	Pensions Reserve	9	(69,000)
757,288	Revenue Account Surplus	9	532,368
<u>875,288</u>	TOTAL NET WORTH		<u>463,368</u>



Richard Paver
City Treasurer
30/11/09

PATROL ADJUDICATION JOINT COMMITTEE

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2009

2007/2008 £		Note	2008/2009 £
	REVENUE ACTIVITIES		
	Cash Outflows		
580,001	Cash Paid to and on Behalf of Employees		718,314
1,385,195	Other Operating Cash Payments		2,011,921
<u>1,965,196</u>			<u>2,730,235</u>
	Cash Inflows		
(2,395,329)	Cash Received for Goods and Services		(2,362,997)
<u>(430,133)</u>	(Increase) / Decrease in Cash	13	<u>367,238</u>

NOTES TO THE CORE STATEMENTS

Note 1	Office Holder Emoluments
Note 2	Related Party Transactions
Note 3	Audit Fees
Note 4	Statement of Movement on the General Reserve Balance
Note 5	Reconciling Items for the Statement of Movement on the General Reserve Balance
Note 6	Assets Held Under Leases
Note 7	Debtors and Payments in Advance
Note 8	Creditors and Receipts in Advance
Note 9	Reserves and Other Balances
Note 10	Authorisation for Issue of the Statement of Accounts
Note 11	Pension Scheme
Note 12	Reconciliation of Surplus / (Deficit) to Net Cash Flow
Note 13	Decrease in Cash
Note 14	Financial Instruments

NOTE 1. OFFICE HOLDER EMOLUMENTS

The following number of office holders of the PATROLAJC received remuneration in excess of £50,000:

Remuneration Band	2007/08 Number of Office Holders	2008/09 Number of Office Holders
£50,000 - £59,999	1	1
£60,000 - £69,999	0	0
£70,000 - £79,999	0	0
£80,000 - £89,999	0	0
£90,000 - £99,999	1	0
£100,000 - £109,999	0	1

NOTE 2. RELATED PARTY TRANSACTIONS

During the year, transactions with related parties were as follows:

Payments	2007/08 £	2008/09 £
Greater Manchester Pension Fund - employer's contributions	66,000	72,000

NOTE 3. AUDIT FEES

The following amount of fees has been paid to the Grant Thornton:

	2007/08 £	2008/09 £
External Audit Services	10,000	12,000

NOTE 4. STATEMENT OF MOVEMENT ON THE GENERAL RESERVE BALANCE

The Income and Expenditure Account shows the PATROLAJC's actual financial performance for the year, measured in terms of the resources consumed and generated over the past twelve months.

Retirement benefits are charged as amounts become payable to the pension funds and pensioners, rather than as future benefits earned.

This reconciliation statement summarises the differences between the outturn on the Income and Expenditure Account and the General Reserve Balance.

NOTE 5. RECONCILING ITEMS FOR THE STATEMENT OF MOVEMENT ON THE GENERAL RESERVE BALANCE:

2007/08 £		2008/09 £
	Amounts included in the Income and Expenditure Account but required by statute to be excluded when determining the Movement on the General Reserve Balance for the year	
(10,000)	Amount by which pension costs calculated in accordance with the SORP (i.e. in accordance with FRS17) are different from the contributions due under pension scheme regulations	4,000
(10,000)	Net additional amount required to be debited to the General Reserve for the year	4,000

NOTE 6. ASSETS HELD UNDER LEASES

Operating Leases

Operating lease rentals on land and buildings paid during the year amounted to £120,629 (£23,879 in 2007/08). A rent review occurred during the financial year, which was backdated from 5th October 2006.

Undischarged obligations under operating lease agreements at 31st March 2009 amounted to £205,875 (£326,504 as at 31st March 2008).

Payments that the PATROLAJC is committed to make during the next year in respect operating leases for land and buildings are as follows:

	2007/08 £	2008/09 £
Commitment expires within year	0	0
Commitment expires in second to fifth years	326,504	205,875
Commitment expires over five years	0	0
	326,504	205,875

NOTE 7. DEBTORS AND PAYMENTS IN ADVANCE

	2007/08	2008/09
	£	£
Amounts Falling Due in One Year	173,610	222,573
Represented By:		
Other Local Authorities	126,751	132,368
Other	46,859	90,205
	173,610	222,573

NOTE 8. CREDITORS AND RECEIPTS IN ADVANCE

	2007/08	2008/2009
	£	£
Amounts Falling in One Year	450,838	357,483
Represented By:		
Other Local Authorities	126,251	195,531
Other Public Bodies	10,000	12,000
Other	314,587	149,952
	450,838	357,483

NOTE 9. RESERVES AND OTHER BALANCES

The PATROLAJC maintains two reserves on the Balance Sheet; a reserve to meet general expenditure, which represents the net worth of the Joint Committee and the Pensions Reserve which reflects a balancing account to allow inclusion of pensions liability in the Balance Sheet.

Movements on these reserves were as follows:

	31st March 2008	Net Movement in Year	31st March 2009
	£	£	£
Revenue Reserve	757,288	(224,920)	532,368
Pensions Reserve	118,000	(187,000)	(69,000)
Total Reserves	875,288	(411,920)	463,368

NOTE 10. AUTHORISATION FOR ISSUE OF THE STATEMENT OF ACCOUNTS

The 2008/09 Statement of Accounts were authorized for issue by Richard Paver, the City Treasurer on 30th November 2009. All the events after the balance sheet date until this date have been considered for disclosure as events after the balance sheet date.

NOTE 11. PENSION SCHEME

As part of the terms and conditions of employment of its officers and other employees, the PATROLAJC offers retirement benefits. Although these benefits will not actually be payable until the employees retire, the PATROLAJC has a commitment to make the payments that needs to be disclosed at the time that employees earn their future entitlement.

The PATROLAJC participates in the Local Government Pension Scheme which is a fully defined benefits scheme. The last triennial valuation was on 31st March 2007. Tameside MBC administers the scheme on behalf of the PATROLAJC.

TRANSACTIONS RELATING TO RETIREMENT BENEFITS

The cost of retirement benefits in the Net Cost of the PATROLAJC are recognised when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge required to be made against the PATROLAJC is based on the cash payable in the year, so the real cost of retirement benefits is reversed out on the Statement of Movement in the Reserve. The following transactions have been made in the Income and Expenditure Account and Statement of Movement in Reserve during the year:

	2007/08	2008/09
	£	£
Income and Expenditure Account		
Net cost of Services:		
<i>current service cost</i>	95,000	53,000
<i>past service costs</i>	0	23,000
Net operating expenditure:		
<i>interest cost</i>	99,000	111,000
<i>expected return on assets in the scheme</i>	(118,000)	(119,000)
Net charge to the Income and Expenditure Account	76,000	68,000
Statement of Movement on the Reserves Fund Balance		
Reversal of net charges made for retirement benefits in accordance with FRS17	(10,000)	4,000
Actual amount charged against the Reserves Fund Balance for the pensions in the year:		
<i>Employers' contribution payable to scheme</i>	66,000	72,000

ASSETS AND LIABILITIES IN RELATION TO RETIREMENT BENEFITS

Reconciliation of present value of the scheme liabilities:

	Funded Liabilities: 2007/08 £	2008/09 £
1st April	1,870,000	1,570,000
Current Service Cost	95,000	53,000
Interest Cost	99,000	111,000
Contributions by Scheme Participants	35,000	37,000
Actuarial Gains	(507,000)	(226,000)
Benefits Paid	(22,000)	(22,000)
Past Service Cost	0	23,000
31st March	1,570,000	1,546,000

Reconciliation of fair value of the scheme assets:

	Local Government: 2007/08 £	2008/09 £
1st April	1,672,000	1,688,000
Expected Rate of Return	118,000	119,000
Actuarial Losses	(181,000)	(417,000)
Employer Contributions	66,000	72,000
Contributions by Scheme Participants	35,000	37,000
Benefits Paid	(22,000)	(22,000)
31st March	1,688,000	1,477,000

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the Balance Sheet date. Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

The actual return on scheme assets in the year was -£291,000 (-£63,000 in 2007/08).

SCHEME HISTORY

	2007/08 £	2008/09 £
Present Value of Liabilities	(1,570,000)	(1,546,000)
Fair Value of Assets	1,688,000	1,477,000
Deficit in the Scheme	118,000	(69,000)

The liabilities show the underlying commitment that the PATROLAJC has in the long run to pay retirement benefits. The total liability of £69,000 has a substantial impact on the net worth of the PATROLAJC as recorded in the Balance Sheet resulting in a positive overall balance of £463,368.

However, statutory arrangements for funding the deficit mean that the financial position of the PATROLAJC remains healthy:

- the deficit on the Local Government Pension Scheme will be made good by increased contributions over the remaining working life of the employees, as assessed by the scheme actuary.

The total contributions expected to be made to the Local Government Pension Scheme by the PATROLAJC in the year 31st March 2010 is £67,200.

BASIS FOR ESTIMATING ASSETS AND LIABILITIES

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in the future years dependent on assumptions about mortality rates, salary levels, etc. The Local Government Pension Scheme's assets and liabilities have been assessed by Hymans Robertson, an independent firm of actuaries.

The main assumptions used in their calculations have been:

	2007/08	2008/09
Long-term Expected Rate of Return on Assets in the Scheme:		
Equity Investments	7.7%	7.0%
Bonds	5.7%	5.4%
Other	10.5%	8.9%
Mortality Assumptions:		
Longevity at 65 for Current Pensioners		
Men	19.6 years	19.6 years
Women	22.5 years	22.5 years
Longevity at 65 for Future Pensioners		
Men	20.7 years	20.7 years
Women	23.6 years	23.6 years
Rate of Inflation	3.6%	3.1%
Rate of Increase in Salaries	4.6%	5.1%
Rate of Increase in Pensions	6.3%	6.9%
Rate of Discounting Scheme Liabilities	6.9%	6.9%
Take-up of Option to Convert Annual Pension into Retirement Lump Sum	50%	50.0%

The Local Government Pension Scheme's assets consist of the following categories, by proportion of the total assets held.

	31st March 2008	31st March 2009
Equities	63.0%	67.0%
Bonds	19.0%	16.0%
Other Assets	18.0%	17.0%
	100.0%	100.0%

ACTUARIAL GAINS AND LOSSES

The actuarial gains and losses identified on the Pensions Reserve in 2008/09 can be analysed into the following categories measured as a percentage of assets or liabilities at 31st March 2009.

	2007/08	2008/09
Difference between the Expected and Actual Return on Assets	-10.7%	-0.1%
Experience Gains/(Losses) on Liabilities	-27.8%	0.0%

NOTE 12. RECONCILIATION OF SURPLUS/(DEFICIT) TO NET CASH FLOW

2007/08 £		2008/09 £
167,826	Surplus / (Deficit) on Income and Expenditure Account	(220,920)
10,000	Non Cash Transactions Pension Fund Adjustments	(4,000)
(9,004)	Items on an Accruals Basis add Decrease/(Increase) in Debtors and Payments in Advance	(48,963)
261,311	add Increase/(Decrease) in Creditors and Receipts in Advance	(93,355)
430,133	Net Cash Flow from Revenue Activities	(367,238)

NOTE 13. DECREASE IN CASH

	2007/08 £	2008/09 £
Bank Balance at 1st April	604,383	1,034,516
Movements in Year	430,133	(367,238)
Bank Balance at 31 March	1,034,516	667,278

NOTE 14: FINANCIAL INSTRUMENTS

Financial Instruments Balances

	Long Term 31st March		Current 31st March 2008	
	2008	2009	2008	2009
	£	£	£	£
Loans and Receivables	0	0	1,208,126	889,851
Total Investments	0	0	1,208,126	889,851

Fair Value of Assets and Liabilities Carried at Amortised Cost

	Carrying Amount 31st March		Fair Value 31st March	
	2008	2009	2008	2009
	£	£	£	£
Trade Creditors	450,838	357,483	450,838	357,483
Total Financial Liabilities	450,838	357,483	450,838	357,483

	Carrying Amount 31st March		Fair Value 31st March	
	2008	2009	2008	2009
	£	£	£	£
Trade Debtors	173,610	222,573	173,610	222,573
Total Loans & Receivables	173,610	222,573	173,610	222,573

Nature and Extent of Risk arising from Financial Instruments and the Management of those risks

Manchester City Council in line with its Treasury Management Strategy invests any surplus income over expenditure held by the Patrol Adjudication Joint Committee.

ANNUAL GOVERNANCE STATEMENT 2008/09

SCOPE OF RESPONSIBILITY

The PATROL Adjudication Joint Committee (PATROLAJC) 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 PATROLAJC 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.

In discharging this overall responsibility, the PATROLAJC is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The PATROLAJC, in so far as it is applicable, is consistent with the principles of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government in developing its Code of Corporate Governance and in preparing this Annual Governance Statement. This statement explains how the PATROLAJC has complied with the code and also meets the requirements of regulation 4(2) of the Accounts and Audit Regulations 2003 as amended by the Accounts and Audit [Amendment] [England] Regulations 2006 in relation to the publication of a statement on internal control.

THE ANNUAL GOVERNANCE STATEMENT FRAMEWORK

The Annual Governance Statement Framework comprises the systems processes, culture and values, by which the Joint Committee is directed and controlled. It enables the Joint Committee to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the PATROLAJC 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.

The governance framework has been in place for the year ended 31 March 2009 and up to the date of approval of the Statement of Accounts.

ANNUAL REVIEW OF OUR GOVERNANCE ARRANGEMENTS

An important element of governance is the internal control environment which comprises the PATROLAJC's policies, procedures and operations that are in place to:

- Establish and monitor the achievement of the Joint Committee's objectives
- Identify, assess and manage risks to achieving the Joint Committee's objectives

- Facilitate appropriate governance.
- Ensure value for money
- Ensure compliance with established policies, procedures, laws and regulations
- Safeguard the Joint Committee's assets and interests from losses such as arising from fraud, irregularity or corruption
- Ensure the integrity and reliability of information, accounts and data including internal and external reporting and accountability processes.

The PATROLAJC's governance arrangements have been reviewed against the following core principles of the CIPFA/SOLACE code of governance:

- Focus on the committee's purpose and outcomes.
- Clarity through defined functions and roles
- Demonstrating values of good governance through upholding high standards of conduct and behaviour.
- Taking informed and transparent decisions which are subject to effective scrutiny and managing risk
- Developing the capacity and capability of members and officers to be effective.
- Stakeholders are engaged appropriately

The following summarises the annual review of governance arrangements both in terms of progress against significant issues identified in last year's Annual Governance Statement and a general review of governance arrangements in line with the above six core principles:

Progress against Significant Issues identified in the Annual Governance Statement for 2007/08.

The Annual Governance Statement for 2007/08 identified performance monitoring and reporting as an identified development area. This area has been strengthened during 2008/09 with a staff restructure to raise the profile of performance, a fundamental review of management information, increased detail in reports to the Joint Committee, the development of a Performance Management Framework in conjunction with the Advisory Board. Performance has also been reported to tribunal user groups. Internal Audit was requested to include Performance Management within the annual internal audit programme for 2008/09 and a work programme to implement the findings of their review is underway.

In addition, recommendations resulting from the external audit of the 2007/08 reports have resulted in a review of the presentation of accounts and the treatment of income within the accounts which have been taken into account in the preparation of accounts for 2008/09.

ANNUAL REVIEW OF GOVERNANCE ARRANGEMENTS 2008/09

Focussing on the PATROLAJC's Purpose

The PATROLAJC's agreed primary objectives are set out in the PATROLAJC Agreement and the objectives of the Traffic Penalty Tribunal are set out in the Adjudicators' Annual Reports and on the Traffic Penalty Tribunal's web site at www.trafficpenaltytribunal.gov.uk.

Performance against these objectives is monitored and reported within a Performance Management Framework developed in conjunction with the Advisory Board. This framework has been the subject of Internal Audit in 2008/09 and their recommendations will be implemented to further develop this framework.

The PATROLAJC reviews its services and financial performance through its reporting procedures to the PATROLAJC and its Advisory Board. A Reserves Policy has been established and is reviewed on an annual basis by the Joint Committee's Executive Sub Committee.

Complaints regarding the tribunal are handled by the Chief Adjudicator and Tribunal Manager in accordance with established judicial procedures. Complaints regarding Joint Committee matters are handled by the Head of Service.

Clarity through defined functions and roles

The PATROLAJC Agreement sets out the functions of the Joint Committee, its Standing Orders, Financial Standing Orders and Rules of Financial Management. A Scheme of Delegation is in place and terms of reference are in place for an Executive Sub Committee, an Executive Sub Committee (Wales) and the Joint Committee's Advisory Board. The Joint Committee has appointed Manchester City Council to act as the Lead Authority.

External audit is undertaken by the external auditors appointed by the Audit Commission to the Lead Authority. The Annual Governance Report from the Auditor is presented to the Joint Committee's Executive Sub Committee.

The Joint Committee commissions Internal Audit Services from the Lead Authority to provide an independent opinion on the adequacy and effectiveness of internal audit control systems. An Annual Audit Plan is agreed.

The Joint Committee's Executive Sub Committee is responsible for reviewing the outcome of internal and external audit in providing assurance over the effectiveness of internal controls.

Work is underway to strengthen accountability arrangements through the review of a Service Level Agreement with the Lead Authority, Manchester City Council, to set out the services provided to the Joint Committee.

Following consultation with the Treasurer and Auditors, a separate bank account and accounting system for the Joint Committee has been introduced. This will further strengthen the Joint Committee's governance arrangements and streamline the financial monitoring process.

Demonstrating values of good governance through upholding high standards of conduct and behaviour.

The Agreement sets out behavioural standards for Members. This is further reiterated through a briefing pack which is issued to new councillors nominated to the Joint Committee. The briefing pack has been reviewed by the Joint Committee in January 2009.

Taking informed and transparent decisions which are subject to effective scrutiny and managing risk

The Terms of Reference for the Advisory Board include the consideration of agendas and reports prior to submission to the Joint Committee. Terms of reference are also in place for the Joint Committee's Executive Sub Committee. Both Terms of Reference are reviewed each year. Agendas and reports of the Joint Committee are available electronically and are openly accessible.

The management of risks to delivery of the PATROLAJC's aims and objectives is monitored through the Joint Committee's Risk Register. This has been subject to review by the Joint Committee in 2008/09. In addition, the Joint Committee will be asked to approve the expansion of the risk register following recommendations by Internal Audit.

Arrangements for business continuity management are generally well developed and are subject to regular review.

Developing the capacity and capability of members and officers to be effective.

An appraisal scheme and competency framework for staff has been used to identify development needs. The induction programme for new staff has been reviewed and strengthened. Staff briefings are held to disseminate information on organisational issues.

The Chief Adjudicator is responsible for the development needs of Adjudicators. A briefing pack, which is subject to annual review, is provided to new councillor representatives.

Stakeholders are engaged appropriately

Consultation with the tribunal's key stakeholders including appellants and council user groups and specific forums to address the differing legislative requirements for Welsh councils informs actions to meet these objectives. The latter has resulted in arrangements being introduced to establish an Executive Sub Committee (Wales).

Review of Effectiveness

The effectiveness of governance arrangements is subject to regular review including:

- Annual review of effectiveness of the governance framework including the PATROLAJC Executive Sub Committee considering the draft Annual Governance Statement prior to final approval at a later meeting.
- Regular review of the PATROLAJC governance documentation and associated rules and procedures.
- Reviews of performance in accordance with the agreed Performance Framework.
- Reports by the Lead Officer in the discharge of statutory functions.
- Review of the effectiveness of internal controls by the PATROLAJC's internal auditors.
- Submission of an annual assessment by the Lead Authority's external auditor.

In addition, the preparation of the Annual Governance Statement was reviewed in 2008/09 by Internal Audit who gave moderate assurance that the process for producing the draft Annual Governance Statement meets the requirement of the CIPFA/SOLACE Framework "Delivering Good Governance in Local Government" 2007. "We have taken assurance from our audit that the draft, including the identification of significant issues is a fair statement of the Authority's governance arrangements". Internal Audit has, however, made a number of recommendations to strengthen the Annual Governance Statement preparation process including the use of a self-assessment framework including the following areas:

- Codes, protocols and regulations
- Business planning
- Performance Management
- Risk Management
- Financial Management
- Human Resources

The recommendations in relation to strengthening the Annual Governance Statement have been implemented for 2008/09. The assessment concluded that controls are in place however also highlighted significant governance issues which are reported below.

Significant Governance Issues

The introduction of the new financial accounting system will be further strengthened by the Internal Audit Programme for 2009/10 which will include a review of the operation of the new financial system. The PATROLAJC will be asked to formally approve Financial Regulations reflecting these new arrangements. The budget setting process for 2009/10 will be further strengthened with three year financial planning.

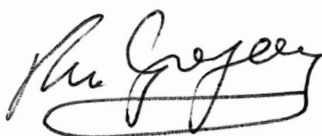
CONCLUSION

The outcome from these ongoing reviews has been assessed by the Head of Service on behalf of the Lead Officer and in overall terms she is satisfied that the system of internal control is effective or arrangements have been put in place to strengthen control where necessary. The Head of Service, on behalf of the Lead Officer, has also approved a programme of further activity to enhance the process of continuous and annual review and any changes identified will be proposed to the PATROL Adjudication Joint Committee, its Executive Sub Committee and Advisory Board.

We propose over the coming year to take steps to address the above matters to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.



Louise Hutchinson
Head of Service on behalf of the Lead Officer
30/11/09



Councillor Ken Gregory
Chair of the PATROL Adjudication Joint Committee
30/11/09

GLOSSARY OF FINANCIAL TERMS

ACTUARIAL GAINS AND LOSSES

For a defined benefit pension scheme, the changes in actuarial deficits or surpluses that arise because events have not coincided with the actuarial assumptions made for the last valuation (experience gains and losses) or the actuarial assumptions have changed.

ASSETS

Items of worth which are measurable in terms of value. Current assets are ones that may change in value on a day-to-day basis (i.e. stocks). Fixed assets are assets that yield benefit for a period of more than one year (i.e. land).

BALANCES

The reserves of the PATROLAJC, which include the accumulated surplus of income over expenditure.

CREDITORS

Amounts owed by the PATROLAJC for goods and services provided by the balance sheet date, where payment has not been made at the date.

CURRENT SERVICE COST

The increase in present value of a defined benefit pension scheme's liabilities expected to arise from employee service in the current financial year.

CURTAILMENTS

For a defined benefit pension scheme, an event that reduces the expected years of future service of present employees or reduces the accrual of defined benefits for a number of employees for some or all of their future service.

DEBTORS

Sums of money owed to the PATROLAJC at the balance sheet date but not received at that date.

DEFINED BENEFIT SCHEME

A pension or other retirement benefit scheme, other than a defined contribution scheme. Usually, the scheme rules define the benefits independently of the contributions payable, and the benefits are not directly related to the investments of the scheme. The scheme may be funded or unfunded.

DEPRECIATION

The measure of the wearing out, consumption and/or other reduction in, the useful economic life of a fixed asset.

EXPECTED RETURN ON PENSION ASSETS

For a funded defined benefit pension scheme, the average return, including both income and changes in fair value but net of scheme expenses, expected over the remaining life of the related obligation on the actual assets held by the scheme.

EXPENDITURE

Amounts paid by the PATROLAJC for goods received or services rendered of either a capital or revenue nature. This does not necessarily involve a cash payment as expenditure is deemed to have been incurred, once the goods or services have been received even if they have not been paid for.

FEES AND CHARGES

Income arising from the provision of services.

FINANCIAL REPORTING STANDARDS (FRS)

These are statements prepared by the Accounting Standards Board (established by the major accounting bodies) to ensure consistency in accountancy matters, any departure from these must be disclosed in the published accounts.

INCOME

Amounts due to the PATROLAJC for goods supplied or services' rendered of either a capital or revenue nature. This does not necessarily involve cash being received, as income is deemed to have been earned once the goods or services have been supplied even if the cash has not been received.

INTEREST COST (PENSIONS)

For a defined benefit scheme, the expected increase during the period in the present value of the scheme liabilities because the benefits are one period closer to settlement.

LIABILITIES

Amounts due to individuals or organisations which will have to be paid at some time in the future. Current liabilities are usually payable within one year of the balance sheet date.

OPERATING LEASE

A lease other than a finance lease.

PAST SERVICE COST

For a defined benefit pension scheme, the increase in present value of the scheme liabilities related to employee service in prior periods arising in the current period as a result of the introduction of, or improvement to, retirement benefits.

RESERVES

These are sums set aside to meet possible future costs where there is no certainty about whether or not these costs will be incurred.

REVENUE EXPENDITURE

Expenditure incurred on the day-to-day running of the PATROLAJC. This mainly includes employee costs, general running expenses and capital financing costs.

STATEMENT OF STANDARD ACCOUNTING PRACTICE (SSAP)

These are statements prepared by the Accounting Standards Board (established by the major accounting bodies) to ensure consistency in accountancy matters. A number of the SSAPs have been replaced by FRSs but some remain in force, any departure from these must be disclosed in the published accounts.

BUS LANE ADJUDICATION SERVICE FINAL ACCOUNTS 2008/2009

BUS LANE ADJUDICATION SERVICE JOINT COMMITTEE

EXPLANATORY FOREWORD

This income and expenditure statement is the statutory summary of the Bus Lane Adjudication Service Joint Committee 's (BLASJC) financial affairs for the year 2008/09, in accordance with the Accounts and Audit Regulations 2003. It demonstrates the Joint Committee's financial position for the year 2008 /09 and presents its overall financial position at the end of that period.

In June 2006, the National Parking Adjudication Service Joint Committee (PATROL Adjudication Joint Committee since 2008) and Bus Lane Adjudication Service Joint Committee agreed that the adjudication service should, as far as possible, be provided in an integrated manner for both parking and bus lane appeals. This arrangement has represented an opportunity for cost sharing and the provision of an efficient and cost effective service.

For 2008/09, following discussions with the Audit Commission, the administration of the two joint committees' accounts has been kept to a minimum by allocating expenditure based on the number of appeals received from each type of enforcement.

Case related expenditure for Bus Lane Appeals has been based on a pro - rata cost per Bus Lane appeal. This cost has been calculated from the PATROLAJC outturn for 2008/09.

During 2008/2009 the service received income of £75,914 and incurred expenditure of £67,392 producing a revenue contribution to reserves of £8,522. The combined surpluses as at 31st March 2009 amount to £29,915.

A full set of accounts has not been produced in respect of the Bus Lane Adjudication Service, as this remains a relatively small service at this stage.

BUS LANE ADJUDICATION SERVICE JOINT COMMITTEE

INCOME AND EXPENDITURE ACCOUNT 2008/2009

2007/2008		2008/2009
Actual		Actual
£		£
	Cost of Service	
0	Adjudicators	0
0	Employees	0
0	Premises	0
0	Transport	0
43,930	Supplies and Services	0
<hr/> 43,930	Gross Total Costs	<hr/> 67,392
-65,300	Less Fees and Charges	-75,914
	Pensions Interest Cost and Expected Return on Pension Assets	
<hr/> -21,370	Surplus for Year	<hr/> -8,522

STATEMENT OF MOVEMENT ON RESERVE 2008/2009

-21,370	Surplus for the Year on Income and Expenditure Account	-8,522
0	Net additional amount required by Statute and Non Statutory Proper Practices to be debited or credited to the General Reserve for the Year	0
<hr/> -21,370	Increase in General Reserve for the Year	<hr/> -8,522
-23	General Reserve Surplus Brought Forward	-21,393
<hr/> -21,393	General Reserve Surplus Carried Forward	<hr/> -29,915

I certify that the above presents fairly the financial position of the Bus Lane Adjudication Service at the 31/03/09 and it's income and expenditure.



Richard Paver
City Treasurer
18/06/09

CONTACT DETAILS

PATROL Adjudication Joint Committee and
Bus Lane Adjudication Service Joint Committee
Barlow House
Minshull Street
Manchester
M1 3DZ

Tel 0161 242 5290
Fax 0161 242 5295
Email info@patrol-uk.info
Web www.patrol-uk.info

Head of Service	Louise Hutchinson
Business Manager	Jackie Gloag
Finance Officer	Kelly Cornell
Finance Assistant	Lauren Morland
Finance Assistant	Victoria Trippier
Development Officer	Miles Wallace