

National Parking Adjudication Service

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National Parking Adjudication Service

*R D Tinsley, MSc C Eng MICE MIHT
Service Director*

25th September 2003

Dear Member,

**Meeting of the NPAS Joint Committee
30th September 2003 - Further Reports**

I am circulating to Members an additional report to those included with my letter of 17th September 2003. The report concerns the Revenue Accounts for 2002/3. It was delayed so that we might also include the Auditor's report on the accounts and is number 6 on the Agenda. Please find it attached.

I had marked on the Agenda that report number 9 Report of the Chief Adjudicator is to follow. This is to take the form of a presentation and video, there will therefore be no written report for this item.

At item 10 on the Agenda I noted that the Adjudicators' report was to follow. This is in preparation and is expected to be ready for tabling at the meeting. If not fully complete we will seek Members' approval for the final version to be received by the Chair for forwarding to the Secretary of State and the First Secretary of the National Assembly for Wales. The Chief Adjudicator has asked me to say that an opportunity will be given to the constituent council officers to comment on accuracy before it is published and that she is amenable to receiving helpful comment re content.

Yours sincerely,

R D Tinsley
Service Director

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1.0 INTRODUCTION

- 1.1 At the meeting of 19th November 2001 the Committee agreed to: [i] adopt the Revenue Budget estimates for 2002/2003; [ii] adopt the five year projected capital estimates and request the Lead Authority to include this within their future LTP funding bids to government; and [iii] adopt the Capital Budget estimate for 2001/2002 and 2002/2003 in line with the LTP submission and the Supplementary Credit Approvals settlement and treat both years together for expenditure purposes in line with the SCA certificate.
- 1.2 At the meeting of the Executive Sub-Committee held on 28th January 2003 the Lead Officer was given authorisation to incur expenditure against the revenue budget in excess of the £1,332,800 set by the Committee should the need arise, provided such expenditure is within the total income for the year.
- 1.3 This report provides details of the 2002/2003 final accounts for approval by the Joint Committee.
- 1.4 The adjudication service is operated on a self-financing basis with income obtained from charges made to NPASJC member authorities. In addition the Lead Authority has made £250,000 available during the first five years of operation via a loan facility should this be needed to financially support the service during its early years. So far this facility has not been required and will expire at the end of the 2003/4 financial year.

2.0 REVENUE ACCOUNTS

- 2.1 Details of the revenue accounts for 2002/2003 are attached. Following the request of the auditor when preparing previous years accounts, the accounts for 2002/2003 have been recorded and prepared under the NPASJC structure including a balance sheet (page 2 of the attachment).
- 2.2 The Revenue Account includes a line for capital financing charges, to repay the borrowing used to finance capital expenditure. As the Lead Authority receives an increase in its Revenue Support Grant resulting from the SCA approval it has been assumed that only 20% of the gross capital expenditure has been borrowed.
- 2.3 During 2002/2003 the service received income of £1,518,349 and incurred expenditure of £1,431,179 producing a revenue surplus of £87,170. It is recommended that the surplus from 2002/2003 be carried forward into the Joint Committee's revenue reserves for use in future years. The combined surpluses as at 31/3/03 amount to £240,381.

£200,000 and this accord with the available budget and SCA certificate.

- 3.8 The accounts also include a Cash Flow Statement (page 3 of the attachment) and a statement of responsibilities (page 4) in accordance with The Accounts and Audit Regulations 2003.
- 3.9 A statement of the accounting principles used in the preparation of the accounts is provided (page 5 of the attachment).
- 3.10 The Joint Committee is recommended to receive and approve the Revenue Accounts as shown in the attachments.

4.0 AUDITOR'S REPORT

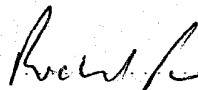
- 4.1 The Audit Commission's report in relation to the accounts for year 2002/3 is attached.
- 4.2 The District Auditor was still in the process of auditing the accounts for 2001/2002 at the time of the last annual meeting of the full Committee. The opportunity was taken to report the Auditor's report for that year at the meeting of the Executive Sub-committee in January 2003. The report is appended for the Joint Committees information and receipt.

NATIONAL PARKING ADJUDICATION SERVICE**REVENUE BALANCE SHEET 31ST MARCH 2003**

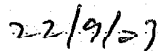
31-Mar-02		31-Mar-03	
£		£	£
	Fixed Assets		
0	Fixed Assets	*	0
	Current Assets		
273,312	Debtors	454,830	
<u>-79,466</u>	Cash	<u>-198,893</u>	
193,846		255,937	
	Current Liabilities		
-40,635	Creditors	<u>-15,555</u>	
<u>-40,635</u>		-15,555	
153,211	Net Current Assets		240,382
0	Long-term Borrowing (in excess of one year)	*	0
0	Deferred Contributions	*	0
<u>153,211</u>			<u>240,382</u>
	Reserves		
153,211	Revenue Account Surplus		240,382
<u>153,211</u>			<u>240,382</u>

I certify that the above presents fairly the financial position of the National Parking & Adjudication Service at the 31/3/03 and it's income and expenditure

Treasurer :



Date :



- * In consultation with the Audit Commission, it has been agreed that the entry for fixed assets and the corresponding credit entries for long term borrowing and deferred contributions should be excluded from the accounts. The reason for this decision is because in reality capital expenditure has been financed by Manchester City Council to whom NPAS have made repayment of the relevant proportion of capital financing costs through their revenue account.

THE STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The National Parking Adjudication Service Joint Committee Responsibilities

The Joint Committee is required :-

to make arrangements for the proper administration of it's financial affairs and to secure that one of it's officers has responsibility for the administration of those affairs. In this case , that officer is the Service Director.

to manage it's affairs to secure economic , efficient and effective use of resources and safeguard it's 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 Great Britain (" the Code of Practice ")

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 Code of Practice

The City Treasurer has also :-

kept proper accounting records which were 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 31st March 2003, and it's income and expenditure for the year ended 31st March 2003.

Richard A

23/9/03.

7 Revenue Summary - Officers' Emoluments

The following number of employees received remuneration in excess of £40,000 (01/02) and £50,000 (02/03):-

	2001/2002	2002/2003
£70,000- £79,999	1	1

8 Balance Sheet - Debtors

These mainly represent the value of unpaid contributions from member authorities. Since the contributions are based on information received from members relating to the issue of notices in the previous quarter, the whole of the final quarter's contributions and a substantial part of the third quarter's contributions make up this total.

9 Balance Sheet - Cash

This represents the calculated value of cash at the bank . The negative value indicates an overdrawn position. The Service does not have it's own bank account. but is subsumed into that of Manchester City Council..

10 Balance Sheet - Creditors

The value of goods and services received in 2002/03 but not paid for by 31/3/03



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**AUDITOR'S REPORT TO THE NATIONAL PARKING ADJUDICATION
SERVICE JOINT COMMITTEE**

We have audited the statement of accounts of the National Parking Adjudication Service Joint Committee which have been prepared by the Treasurer.

Our audit was carried out in accordance with auditing standards and included examination, on a test basis, of evidence relevant to the amounts and disclosures in the statements of accounts, sufficient to give reasonable assurance that the financial statements are free from material misstatement.

In our opinion the statement of accounts present fairly the position of the National Parking Adjudication Service Joint Committee at 31 March 2002 and its income and expenditure for the year then ended.

Date: 7/11/02

Signature: *H. Stevenson*

Helen Stevenson
Audit Manager



INVESTOR IN PEOPLE

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