

**Central Durham Crematorium
Joint Committee**

29 September 2010

**Statement of Accounts
2009/10**



Joint Report of Terry Collins – Corporate Director: Neighbourhood Services; and Jeff Garfoot – Head of Finance: Resources and Interim Treasurer to the Joint Committee

Purpose of the Report

- 1 The overall purpose of the report is to seek approval of the attached revised 2009/2010 Statement of Accounts for the Central Durham Crematorium Joint Committee, as adjusted to take into account the findings of the external auditor.

Background

- 2 The Joint Committee approved the Statement of Accounts, subject to inspection by the external auditor – The Audit Commission, on 30th June 2010
- 3 As appointed external auditors, the Audit Commission is required under the Audit Commission Act 1998 to provide its opinion on the Accounts and the arrangements that Central Durham Crematorium Joint Committee have in place to secure economy, efficiency and effectiveness in its use of resources by the 30th September 2010.
- 4 This report has been prepared in response to the Annual Governance report presented earlier and to address the identified misstatements in the Statement of Accounts 2009/10.

Changes required to the 2009/10 Statement of Accounts

- 5 As a result of the Audit Commission's review, a small number of changes were required – these are classed as misstatements in the Annual Governance Report.

The following table highlights the changes that have been made to correct the identified mis-statements and improve the presentation of the Central Durham Crematorium Joint Committee's Statement of Accounts 2009/2010:

Page Number and Statement Amended	Classification	Draft Statement of Accounts £000	Audited Statement of Accounts £000	Value of Amendment £000
19 – Balance Sheet 25 – Note 9	Debtors	255	258	3
19 – Balance Sheet 28 – Note 17/18	Investments	854	851	(3)
19 – Balance Sheet	Cash and Bank	101	86	(15)
19 – Balance Sheet 25 – Note 10	Creditors	73	(58)	15
20 - Cash Flow Statement 30 – Note 20	Interest Received	(4)	(17)	(13)
20 – Cash Flow Statement 30 Note 20	Short Term Deposits	490	500	(10)
20 – Cash Flow Statement 30 Note 20	Other Operating cash payments	826	841	15
20 – Cash Flow Statement 30 Note 20	Other operating cash receipts	(845)	(842)	(3)

- 6 None of the above changes affect the operating surplus or retained reserves / balances of the Central Durham Crematorium Joint Committee.
- 7 A full copy of the revised 2009/2010 Statement of Accounts is attached at Appendix 2 for members information. Once approved by the Joint Committee, the statements will need to be re-signed, the external auditors report included and posted on the website.

Recommendations

It is recommended that:

- (a) Members of the Central Durham Crematorium Joint Committee note the changes made and approve the Audited Statement of Accounts for 2009/2010
- (b) Members of the Central Durham Crematorium Joint Committee acknowledge the work carried out by the Audit Commission in arriving at the unqualified Audit Opinion on the Financial Statements.

Background Papers

Annual Report and Statement of Accounts for 2009/2010 for the Central Durham Crematorium Joint Committee – Report to CDCJC 30/06/2010

Audit Commission - Annual Governance Report for the Central Durham Crematorium Joint Committee Audit 2009/2010 – Report to CDCJC 29/09/2010

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Appendix 1: Implications

Finance

The financial impact of revisions to the 2009/2010 Statement of Accounts is detailed in full within the body of the Report. A copy of the revised Statement of Accounts 2009/10 is attached at Appendix 2.

Staffing

There are no staffing implications associated with this report.

Equality and diversity

None

Accommodation

None

Crime and disorder

None

Environment

None

Human rights

None

Localities and rurality

None

Young people

None

Consultation

None