

**ABERDEEN CITY AND SHIRE
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

Date: 26 June 2014

Title: Unaudited Statement of Accounts 2013/14

1. Purpose of Report

- 1.1 This report submits for consideration by the Aberdeen City and Shire Strategic Development Planning Authority (SDPA) the unaudited Statement of Accounts for 2013/14

2 Background

- 2.1 Local Authorities and similar bodies are required to account for their activities to the communities which they serve and to have the financial effect of those activities audited by an external auditor appointed by Audit Scotland, to ensure that they have at all times acted with probity and regularity.
- 2.2 The Statement of Accounts, together with any opinion, still to be expressed by the external auditor on the activities of the Authority, is designed to meet these requirements.

3 Statement of Accounts 2013/14

- 3.1 The Unaudited Statement of Accounts is attached as Appendix 1 to this report and is prepared in accordance with the Code of Practice for Local Authority Accounting in the UK. The document comprises a number of statements, but Members' attention is drawn to the following main items in particular:

Page	3	Foreword
Page	6	Movement in Reserves Statements
Page	7	Comprehensive Income & Expenditure Statement
Page	8	Balance Sheet showing the SDPA unaudited financial position as at 31 March 2014.

- 3.2 Other prescribed financial statements are included as required along with notes to support the core financial statements where these are considered appropriate. There are no Group Accounts to be commented upon.
- 3.3 The costs of the Authority in 2013/14 were broadly in line with budget with the most significant underspend being under Supplies and Services; an amount of £30,000 was included in the budget for the examination of the Strategic

Development Plan by the Scottish Government, which only actually cost £15,000. In addition to this Administration Costs were under budget due to the Strategic Development Plan approval being slightly later than expected, so Printing costs budgeted for in 2013/14 will now fall into 2014/15.

- 3.4 The net underspend in 2013/14 is £6,000 and this will be returned to constituent authorities. The table on page 4 of the Unaudited Statements provides details of the actual performance of the major income and expenditure headings compared to the budget.

4. Staffing Implications

- 4.1 The production of the Statement of Accounts and the external audit process requires considerable staff involvement and commitment to meet the tight deadlines for the production of the unaudited accounts

5. Recommendations

5.1 The SDPA is recommended to:

- 1 Consider the Unaudited Statement of Accounts for 2013/14 and approves their issue to the Authority's external auditor and the Controller of Audit;**
- 2 Agree the return of £9,000 to Aberdeen City Council and recharge of £3,000 to Aberdeenshire Council, which will redistribute the net underspend of £6,000.**

Alan Wood
Treasurer

Report prepared by Ruth Taylor, Accountant