

ANNUAL FINANCIAL STATEMENTS

Comprising Council Areas:
Derry City and Strabane District Council
Causeway Coast & Glens Borough Council

North West Region Waste Management Group

For the year ended 31st March 2018

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Narrative Report

Introduction

The Joint Committee's financial performance for the year ended 31st March 2018 is as set out in the Comprehensive Income and Expenditure Statement and its financial position is as set out in the Balance Sheet and Cash Flow Statement.

These financial statements have been prepared in line with the Code of Practice on Local Authority Accounting in the United Kingdom 2017/18 (the Code) and the Department for Communities Accounts Direction, Circular LG09/18. The purpose of this narrative report is to explain, in an easily understandable way the financial facts in relation to the Joint Committee.

This Statement of Accounts explains the Joint Committee's finances during the financial year 2017/18 and its financial position at the end of that year. It follows approved accounting standards and is necessarily technical in parts.

Group Accounts

The Code requires Local Authorities to consider all their interests and to prepare a full set of group financial statements where they have material interests in subsidiaries, associates or joint ventures. North West Region Waste Management Group does not have material interests in such bodies and accordingly is not required to prepare group financial statements.

Financial Report

The Statement of Accounts for the year ended 31st March 2018 have been prepared in line with The Code of Practice on Local Authority Accounting in The United Kingdom 2017/18 (the Code) and the Department for Communities Accounts Direction, Circular LG09/18. It is the purpose of this foreword to explain, in an easily understandable way the financial facts in relation to the Joint Committee for this period. However, the Financial Statements follow approved Accounting standards and are necessarily technical in parts.

The financial statements explain the Joint Committee's finances during the financial year ended 31st March 2018 and its financial position at the end of that year.

The following statements provide further information:

- The Movement in Reserves Statement, as set out on page 18, shows the movement in the year on the different reserves held by the Joint Committee. The surplus or (deficit) on the provision of services line shows the true economic cost of providing the Joint Committee's services.
- The Comprehensive Income and Expenditure Statement, as set out on page 19, shows the income earned and the expenditure incurred during the year by the Joint Committee in accordance with generally accepted accounting practices. This includes details of funding received from Government bodies and participating Councils, together with details of administrative expenditure incurred by the Joint Committee and financial assistance provided to beneficiaries.
- The Balance Sheet, as set out on page 20, shows the value as at the Balance Sheet date of the Joint Committee's assets and liabilities. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held by the Joint Committee.
- The Cash Flow Statement, as set out on page 21, shows the changes in cash and cash equivalents of the joint committee during the reporting period. The statement shows how the Joint Committee generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

For the year ended 31st March 2018 the Joint Committee accounted for participating Council contributions of £170,383 and incurred total costs of £236,518 of which £66,135 was shared between a number of Councils including the participating Councils. The financial activities of the Joint Committee are wholly funded by Government Bodies and the participating Councils, therefore resulting in a £nil surplus/deficit for the year.

Legislative Context for Preparation and Audit of the Financial Statements

The Local Government (Northern Ireland) Order 2005, Article 3, defines a joint committee of two or more councils to be a local government body and provides that:

The accounts of every local authority government body shall be :

- a) made up to the end of each financial year; and
- b) audited in accordance with this Part by a local government auditor designated by the Department, after consultation with the Comptroller and Auditor General for Northern Ireland’.

Article 24 of the Local Government (Northern Ireland) Order 2005 provides that the Department may issue regulations as to accounts and audit. In this regard the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 were made on 27 February 2015.

The Accounts Direction, issued by the Department for Communities on 23 March 2018 under Regulation 10 of the Local Government (Accounts and Audit) Regulations 2015 requires the Joint Committee to prepare accounts. These financial statements cover the period from 1st April 2017 to 31st March 2018 and have been prepared in compliance with the Direction.

Statement of the Joint Committee's and the Chief Financial Officer's responsibilities for the Statement of Accounts

The Joint Committee's Responsibilities

Under Section 1 of the Local Government Finance Act (Northern Ireland) 2011 a Council shall make arrangements for the proper administration of its financial affairs. A council shall designate an officer of the council as its Chief Financial Officer. Arrangements made by a council for the proper administration of its financial affairs shall be carried out under the supervision of its Financial Officer. The Joint Committee has adopted a similar arrangement and the Chief Financial Officer for the Administrative (Lead) Council undertakes equivalent duties for the Joint Committee.

Under Regulation 10 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 the Joint Committee is required by resolution to approve the accounts.

These accounts were approved by the Joint Committee on 19 September 2018

The Chief Financial Officer's Responsibilities

Under Regulations 9 & 10 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015, the Chief Financial Officer is responsible for the preparation of the Joint Committee's Statement of Accounts in the form directed by the Department for Communities.

The accounts must give a true and fair view of the income and expenditure for the financial year and the financial position as at the end of the financial year.

In preparing this Statement of Accounts, the Chief Financial Officer is required to:-

- observe the Accounts Direction issued by the Department for Communities including compliance with the Code of Practice on Local Authority Accounting in the United Kingdom as amended and augmented from time to time as appropriate, and;
- follow relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis;
- make judgements and estimates that are reasonable and prudent.

The Chief Financial Officer is also required to:-

- keep proper accounting records that are up-to-date, and
- take reasonable steps for the prevention and detection of fraud and other irregularities.

Governance Statement

Introduction

The Joint Committee 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.

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

The Joint Committee is required to prepare an Annual Governance Statement, which is consistent with the principles of the CIPFA/SOLACE Framework: Delivering Good Governance in Local Government. This statement explains how the Joint Committee meets the requirements of Regulation 4 of the Local Government Accounts and Audit Regulations (Northern Ireland) 2015 in relation to the publication of a statement on internal control.

The purpose of the governance framework

The governance framework comprises the systems and processes, and culture and values, by which the Joint Committee is directed and controlled and the activities through which the Joint Committee accounts to and engages with the community. 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 on-going process designed to identify and prioritise the risks to the achievement of the Joint Committee'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.

The governance framework has been in place for the financial period ended 31st March 2018 and up to the date of approval of the financial statements.

The Governance Framework

The key elements of the systems and processes that comprise the North West Region Waste Management Group Joint Committee governance arrangements are: Identifying and communicating North West Region Waste Management Group Joint Committee's vision of its purpose and intended outcomes for citizens and service users; Reviewing the North West Region Waste Management Group Joint Committee's vision and its implications for the North West Region Waste Management Group Joint Committee's governance arrangements; Measuring the quality of services for users and ensuring they are delivered in accordance with the Joint Committee's objectives for ensuring that they represent the best use of resources; defining and documenting the roles and the responsibilities of the executive, non-executive, scrutiny and officer functions with clear delegation arrangements and protocols for effective communication.

The Clerk to the Joint Committee has responsibility for maintaining a system of sound internal controls and risk management processes to support the Joint Committee in the achievement of its objectives as laid down in the Regional Waste Management Plan, and for reviewing their effectiveness. The systems of controls are based on a continual process designed to identify the principal risks to the achievement of objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

Overall control of the governance framework and system of internal controls is the responsibility of the Joint Committee. The North West Region Waste Management Group Joint Committee is pleased to report compliance with the requirements of the Annual Governance Statement for 2017/2018.

Arrangements for undertaking the core functions of an Audit Committee, as identified in CIPFA's Audit Committees – Practical Guidance for Local Authorities

The North West Region Waste Management Group Joint Committee has in place an Audit and Risk Committee whose overall purpose and objective is to assist the Joint Committee in fulfilling its oversight responsibilities. The procedures and regulations for its effective operation have been developed with reference to perceived best practice and CIPFA guidance and as identified in CIPFA's Audit Committee - Practical Guide for Local Authorities. The Audit and Risk Committee comprises four elected members. Audit and Risk terms of reference set out a clear statement of purpose that it will provide an independent assurance on the adequacy of the Committee's risk management framework and associated control environment. It will provide an independent scrutiny of the Joint Committee's financial and non-financial performance to the extent that it exposes it to risk and weakens the control environment. The Audit Committee met four times in the financial year 2017/2018 - May, September, December and March. It has responsibility for reviewing:

- The system of internal control and management of risks;
- The financial reporting process;
- The internal and external audit process;
- The Joint Committee's processes for monitoring compliance with laws and regulations; and
- The Joint Committee's processes for monitoring compliance with its own Standing Orders, policies and procedures.

All governance and audit issues are reported directly to the Joint Committee.

Arrangements for ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful

The Joint Committee and Funding (Managing Authority) with its Councils regularly review progress made and issues arising by way of periodic progress reports, interim reports and final reports. Improved processes regarding eligibility of expenditure, compliance with Letters of Offer and the issue of amendments have been reviewed, updated and implemented during the 2017/18 financial year.

The Lead Council retain a panel of specialist legal advisors to provide expertise, advice and guidance as required. In addition, recommendations as outlined in internal and external audit reports enable the Lead Council and Joint Committee to ensure compliance is maintained.

Arrangements for whistle-blowing and for receiving and investigating complaints from the public

The Joint Committee operates a Whistling Blowing Policy which clearly identifies contacts for making complaints and this is communicated to staff and the public.

The Lead Council's Standing Operating Procedure: Fraud and Corruption, sets out whistle-blowing arrangements. The procedure sets out the arrangements where employees wish to make disclosures whilst remaining protected from action by their employer.

The handling of complaints is set out in the Council's Complaints Procedure, a copy of which is published on the Council's website.

These arrangements extend to the role of Derry City and Strabane District Council as Lead Council to the Joint Committee.

Other Key Elements of Systems and Processes That Comprise the North West Region Waste Management Joint Committee Governance Arrangements.

The system of Internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within Derry City and Strabane District Council. In particular the system includes: - Budgetary Control procedures complying with relevant laws and regulations, internal policies and procedures that expenditure is lawful is embedded within the culture of the North West Region Waste Management Group Joint Committee. All officers are required to act with integrity and in accordance with the law and policy. Members, the Clerk to the Committee and audit monitor operations to ensure compliance and to identify and correct any weaknesses in procedures including; - Credit Control procedures, treasury management procedures, procedures for purchases and supply of services, risk management strategy, corporate and budgetary planning, preparation of relevant financial reports and regular reviews of periodic and annual financial reports that indicate financial performance.

A clear statement of the Joint Committee's purpose, vision and objectives is set out in the Regional Waste Management Plan. The Memorandum of Understanding, Rules and Procedures and Standing Orders document the Joint Committee's role and working relationship with partner Councils in supporting the delivery of its strategic aims and objectives. The achievements of these is monitored by the Joint Committee and the Joint Committee's Audit and Risk Committee.

Review of effectiveness

The Clerk of the North West Region Waste Management Joint Committee has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the North West Region Waste Management Joint Committee who has responsibility for the development and maintenance of the governance environment, the internal auditor's annual report and also by comments made by the external auditor and other external reviews. The Joint Committee has considered its effectiveness and the impact of the transformation of local government post March 2015. The member Councils have given their commitment to the work of the North West Region Waste Management Group Joint Committee and its activities have continued. Relevant action has been taken as appropriate to ensure legal compliance including a review of the Memorandum of Understanding. The Joint Committee is satisfied that this remains appropriate to its activities and adequately reflects the work and operation of the Joint Committee. This area is being kept under review in line with the work on the delivery of regional waste management activity between the Councils and the Department of Agriculture the Environment and Rural Affairs (DAERA). The outcomes of this work will be reflected in any future governance arrangements as appropriate.

The procedures applied in maintaining and reviewing the effectiveness of the governance framework include the following: -

The Joint Committee will meet on a monthly basis; provision has also been made within the rules for additional special meetings as and when required.

Regular meetings are held with the Chief Executives and Directors of member Councils and the Audit Committee will meet at least three times per year. Internal Audit is an on-going process through out the year and is provided by Derry City and Strabane District Council's Internal Audit Section.

External Audit is provided by NIAO and where appropriate external funding is audited by the appropriate funding body to provide additional levels of assurance.

The Clerk to the Joint Committee has responsibility for the preparation of this Annual Governance Statement. In preparing this statement, he has considered the governance framework and system of internal controls in place.

North West Region Waste Management Group Joint Committee will continue to review the effectiveness of the governance framework in light of the transformation of local government. To this end the Joint Committee will continue to liaise with the Chief Executives of its member Councils, and DAERA in the context of the wider discussions relating to the delivery of regional waste management. Discussions are on-going and the Joint Committee will keep abreast of proposed outcomes and with its member councils will implement the results of any review to strengthen the governance framework and to ensure the continuous improvement of the systems in place and the robustness of the governance framework.

In producing this statement, full regard has been made to the Joint Committee's Corporate Risk Register.

North West Region Waste Management Group Joint Committee
Financial Statements **For the year ended 31st March 2018**

Internal Audit services are provided Derry City and Strabane District Council. Internal Audit provides an independent opinion on the adequacy and effectiveness of the Council's system of internal control. This extends to reviewing the arrangements in place for the Joint Committee's projects, which will be reviewed on a periodic basis as part of an on-going programme of work. Internal Audit reports any deficiencies in internal control to the Clerk of the Joint Committee whose responsibility it is to consider any recommendations made and to take necessary remedial action. The results of the work of Internal Audit are also reported to the Joint Committee, the Audit and Risk Committee and Derry City and Strabane District Council's Audit Committee to ensure that continuous improvements take place and that all approved actions are implemented on a timely basis. During 2017-2018 the internal audit report provided Satisfactory assurance that system objectives will be achieved by the controls in place over the North West Region Waste Management Group Joint Committee. (Internal Audit has recently reviewed its classification of audit assurance levels - Satisfactory is now the highest level of assurance under the reviewed system).

Derry City and Strabane District Council undertake an annual review of the effectiveness of Internal Audit in line with the requirements of the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006. This review proved satisfactory.


The Clerk to the Joint Committee has advised the Joint Committee of the results and implications of the review of the effectiveness of the governance framework.

On-going review and update of the governance framework and internal controls will ensure continual improvement and a robust governance framework.

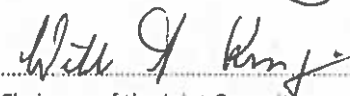
The Chief Executive of Derry City and Strabane District Council has overall responsibility for Finance. The Chief Executive was supported by the Lead Finance Officer during 2017/2018 who is professionally qualified and leads the promotion and delivery by the whole organisation of good financial management to ensure that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively. The Lead Finance Officer reported directly to the Chief Executive and was a member of the senior leadership team. The Lead Finance Officer has the skills, knowledge, experience and resources to perform effectively in both the financial and nonfinancial areas of the role and the scope of the Lead Finance Officer's responsibilities ensure that financial matters are not compromised.

Significant governance issues

There are no significant governance issues that affect the North West Region Waste Management Group Joint Committee. The audit process both internal and external identified no areas of concern. The Internal audit provided a satisfactory level of assurance. Risk Management is a continuously evolving process that is monitored closely by the Risk and Audit Committee and Internal audit. Risk pertaining to the Regional Infrastructure project continues to be managed through the corporate risk register, the risk diminishing over time. All other risk is included in the Corporate Risk Register which is constantly reviewed and reported regularly to the North West Region Waste Management Group Joint Committee. In common with all councils in Northern Ireland, there is a continuing risk that the member councils of the Group could incur fines for the non-achievement of waste management targets. The advent of Brexit adds a further layer of confusion to this risk, however the Councils of the North West Region Waste Management Group continue to put in place appropriate measures to mitigate this risk and to demonstrate that they are making best endeavours, both individually and collaboratively to secure adequate waste treatment that deliver results in the form of appropriate waste contracts that ensure councils remain compliant and assist in meeting targets that fulfil their statutory obligations. The Joint Committee of the North West Region Waste Management Group continues as a going concern.

Signature 
Clerk to the Joint Committee

Date 19 September 2018

Signature 
Chairman of the Joint Committee

Date 19 September 2018

Certificate of the Chief Financial Officer


I certify that :-

- a) The Statement of Accounts for the financial period ended 31st March 2018 on pages 3 to 27 has been prepared in the form directed by the Department for Communities and under the accounting policies set out on page 22.

- b) In my opinion the Statement of Accounts give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.

Signature 
Chief Financial Officer

Date 19 September 2018

Signature 
Chairman of the Joint Committee

Date 19 September 2018

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH WEST REGION WASTE MANAGEMENT GROUP

Opinion on financial statements

I have audited the financial statements of the North West Region Waste Management Group for the year ended 31 March 2018 under the Local Government (Northern Ireland) Order 2005. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet, Cash Flow Statement and the related notes. These financial statements have been prepared under the accounting policies set out within them.

In my opinion the financial statements:

- give a true and fair view, in accordance with relevant legal and statutory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2017-18, of the financial position of North West Region Waste Management Group as at 31 March 2018 and its income and expenditure for the year then ended; and
- have been properly prepared in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 and the Department for Communities' directions issued thereunder.

Basis of opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of North West Region Waste Management Group in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

Other Information

The Chief Financial Officer is responsible for the other information included in the Statement of Accounts. The other information comprises the information included in the Statement of Accounts other than the financial statements and my audit certificate and report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinion on other matters

In my opinion:

- the information given in the Narrative Report for the financial year ended 31 March 2018 is consistent with the financial statements.

Responsibilities of the Chief Financial Officer for the financial statements

As explained more fully in the Statement of Council's and Chief Financial Officer's Responsibilities, the Chief Financial Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit the financial statements in accordance with the Local Government (Northern Ireland) Order 2005 and the Local Government Code of Audit Practice.

I am required to obtain evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

This report is made solely to the Members of North West Region Waste Management Group in accordance with the Local Government (Northern Ireland) Order 2005 and for no other purpose, as specified in the Statement of Responsibilities of the Local Government Auditor and Local Government Bodies.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if:

- in my opinion:
 - the Annual Governance Statement:
 - does not reflect compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2017-18;
 - does not comply with proper practices specified by the Department for Communities;
 - is misleading or inconsistent with other information I am aware of from my audit; or
 - adequate accounting records have not been kept; or
 - the statement of accounts are not in agreement with the accounting records; or
 - I have not received all of the information and explanations I require for my audit, or
- I issue a report in the public interest under Article 9 of the Local Government (Northern Ireland) Order 2005; or
- I designate under Article 12 of the Local Government (Northern Ireland) Order 2005 any recommendation made to the Council; or

- I exercise the other special powers of the auditor under Article 19 to 21 of the Local Government (Northern Ireland) Order 2005.

Certificate

I certify that I have completed the audit of accounts of North West Region Waste Management Group in accordance with the requirements of the Local Government (Northern Ireland) Order 2005 and the Local Government Code of Audit Practice.

A handwritten signature in black ink that reads "McCreedy". The signature is written in a cursive style with a long horizontal stroke extending to the right.

*Pamela McCreedy
Local Government Auditor
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU*

26 September 2018

Movement in Reserves Statement

	Total Usable Reserves	Total Unusable Reserves	Total Reserves
	£	£	£
At 1st April 2016	0	0	0
Movement in reserves during the year			
Surplus or deficit on provision of services	0	0	0
Other Comprehensive Income and Expenditure	0	0	0
Total Comprehensive Income and Expenditure	0	0	0
At 31st March 2017	0	0	0
Movement in reserves during the year			
Surplus or deficit on provision of services	0	0	0
Other Comprehensive Income and Expenditure	0	0	0
Total Comprehensive Income and Expenditure	0	0	0
At 31st March 2018	0	0	0

Comprehensive Income and Expenditure Statement

	Notes	2017/18 £	2016/17 £
Income			
Recoupment of costs	2a/2b & 4	66,135	4,564
Participating Councils	2a/2b & 3	170,383	176,098
Total Income		236,518	180,662
Expenditure			
Staff Costs	6	136,531	135,722
Travel and Subsistence Costs		514	388
Other Payments		76,369	19,703
Administration Costs		16,266	19,219
Sundry Expenses		6,838	5,630
		236,518	180,662
Other Comprehensive Income and Expenditure		0	0
Total Comprehensive Income and Expenditure		0	0

North West Region Waste Management Group Joint Committee
Financial Statements **For the year ended 31st March 2018**

Balance Sheet

	Notes	2018 £	2017 £
Long Term Assets		0	0
Short Term Investments		0	0
Inventories		0	0
Short Term Debtors	7	21,973	24,358
Cash and Cash Equivalents		0	0
Assets Held for Sale		0	0
Current Assets		21,973	24,358
Bank Overdraft		0	0
Short Term Borrowing		0	0
Short Term Creditors	8	21,973	24,358
Provisions		0	0
Current Liabilities		21,973	24,358
Long Term Liabilities		0	0
Net Assets		0	0
Usable Reserves		0	0
Unusable Reserves		0	0
Net Worth		0	0

North West Region Waste Management Group
Financial Statements For the year ended 31st March 2018

2a Segmental Report - Current Year

	Waste Project	Total
	£	£
Income from Participating Councils	170,383	170,383
Recoupment of costs	66,135	66,135
Total Income	236,518	236,518
Staff Costs	136,531	136,531
Travel and Subsistence Costs	514	514
Other Payments	76,369	76,369
Administration Costs	16,266	16,266
Sundry Expenses	6,838	6,838
Total Expenditure	236,518	236,518
Total Comprehensive Income and Expenditure	0	0

2b Segmental Report - Prior Year

	Waste Project	Total
	£	£
Income from Participating Councils	176,098	176,098
Recoupment of costs	4,564	4,564
Total Income	180,662	180,662
Staff Costs	135,722	135,722
Travel and Subsistence Costs	388	388
Other Payments	19,703	19,703
Administration Costs	19,219	19,219
Sundry Expenses	5,630	5,630
Total Expenditure	180,662	180,662
Total Comprehensive Income and Expenditure	0	0

Events after the reporting period

There were no events occurring after 31 March 2018 which require adjustment to the Joint Committee's financial statements or additional disclosures.

Date the accounts were authorised for issue by the Chief Financial Officer

The Chief Financial Officer authorised these financial statements for issue on 19 September 2018.