

# ANNUAL FINANCIAL STATEMENTS

Comprising Council Areas:

Derry City and Strabane District Council  
Causeway Coast and Glens Borough Council

**North West Region Waste Management Group**

**For the year ended 31st March 2022**

# North West Region Waste Management Group

## Financial Statements

For the year ended 31st March 2022

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## **Narrative Report**

### **Introduction**

The Joint Committee's financial performance for the year ended 31st March 2022 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 2021/22 (the Code) and the Department for Communities Accounts Direction, Circular LG 06/22. It is the purpose of this foreword 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 2021/22 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 2022 have been prepared in line with The Code of Practice on Local Authority Accounting in The United Kingdom 2021/22 (the Code) and the Department for Communities Accounts Direction, Circular LG 06/22. 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 2022 and its financial position at the end of that year.

**North West Region Waste Management Group**  
**Financial Statements** **For the year ended 31st March 2022**

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The following statements provide further information:

- The Movement in Reserves Statement, as set out on page 19, 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 20, 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 21, 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 22, 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 2022 the Joint Committee accounted for participating Council contributions of £133,646 and incurred total costs of £137,209 of which £3,563 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 7 January 2022 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 2021 to 31st March 2022 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. Derry City and Strabane District Council (DCSDC) fulfils this role.

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 29 September 2022

**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 North West Region Waste Management Group Joint Committee was established in 2008 and comprised of the following legacy councils; Ballymoney Borough Council, Coleraine Borough Council, Derry City Council, Limavady Borough Council, Magherafelt District Council, Moyle District Council and Strabane District Council. On 1 April 2015 their successors in title, namely, Causeway Coast and Glens Borough Council and Derry City and Strabane District Council became the member Councils of the North West Region Waste Management Group Joint Committee. The Joint Committee is governed by a Memorandum of Understanding.

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. The Joint Committee also has a duty under Local Government (Best Value) Act (NI) 2002 to make arrangements for 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 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 2022 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 governance arrangements;
- Measuring the quality services for users and ensuring they are delivered in accordance with the Joint Committee's objectives for ensuring they represent the best use of resources;
- Defining and documenting the roles and 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 the project 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 Regional Waste Management Group is pleased to report compliance with the Annual Governance Statement for 2021/22.



**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. The Audit and Risk Committee 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 and Risk Committee met two times in the financial year 2021/22: - April and September. It has responsibility for reviewing:

- The system of internal control and management of risks;
- The financial reporting process;
- The internal and external audit process;
- Council's processes for monitoring compliance with laws and regulations; and
- Council'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 regularly review progress made and issues arising by way of periodic progress reports, interim reports, and final reports. Improved processes regarding eligibility of expenditure have been reviewed and updated during the 2021/22 financial year.

The Lead Council has access to specialist legal advice 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 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 and internal policies and procedures that expenditure is lawful are 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 internal 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 member Councils in supporting the delivery of its strategic aims and objectives. The achievements of these controls 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 Report and also by comments made by the external auditors 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 and 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 and Risk Committee will meet at least two times per year. Internal Audit is an on-going process throughout the year and is provided by Derry City and Strabane District Council's Internal Audit function.

- External audit is provided by the Northern Ireland Audit Office (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 and full regard has been made to the Joint Committee's Corporate Risk Register for the year ended 31 March 2022.

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 this review to strengthen the governance framework and to ensure the continuous improvement of the systems in place and the robustness of the governance framework.

Internal Audit services are provided by 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 and Derry City and Strabane District Council's Assurance, Audit and Risk Committee to ensure that continuous improvements take place. These reports ensure that actions previously agreed are implemented on a timely basis.

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 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 2021/22 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 non-financial areas of the role and the scope of the Lead Finance Officer's responsibilities ensure that financial matters are not compromised.

The clerk to the Joint Committee has been advised by the Northern Ireland Audit Office of their intention to undertake a review of the Waste Management System in Northern Ireland. This review is ongoing.

Significant governance issues

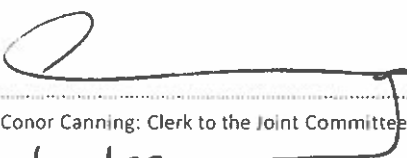
There are no significant governance issues noted that effect the North West Region Waste Management Group Joint Committee.

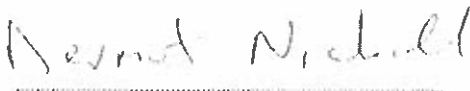
The most recent audit processes, both internal and external, identified no areas of concern. The most recent Internal Audit report provided a Satisfactory level of assurance. Risk management is a continuously evolving process that is monitored closely by the Audit and Risk Committee and Internal Audit. Risk pertaining to the Regional Infrastructure project has been managed through the Corporate Risk Register and the risk has been removed as it no longer exists. All other risk is included in the Corporate Risk Register which is constantly reviewed by 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. Since this regime has been directly related to the UK's membership of the European Union it is unclear whether this will continue or be replaced by a UK wide system.

Brexit continues to adds a further layer of confusion to the management of waste. 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 delivers results in the form of appropriate waste contracts that ensure Councils remain compliant and assist in meeting targets that fulfil their statutory obligations. In addition to this, the cost of living issues experienced across the wider business community including local government are of concern at present particularly with regard to waste processing costs. The Member Councils have been notified of surcharges on treatment costs that reflect significant increases in energy and fuel costs over recent months.

The Joint Committee of the North West Region Waste Management Group continues as a going concern.

Signature   
.....  
Conor Canning: Clerk to the Joint Committee  
Date 31/10/22

Signature   
.....  
Dermot Nicholl: Chairperson to the Joint Committee  
Date 31/10/22

**Certificate of the Chief Financial Officer**

I certify that :-

- a) The Statement of Accounts for the financial period ended 31st March 2022 on pages 2 to 28 has been prepared in the form directed by the Department for Communities and under the accounting policies set out on page 23.
  
- 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

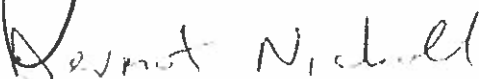


John Kelpie: Chief Financial Officer

Date

31/10/22

Signature



Dermot Nicholl: Chairperson to the Joint Committee

Date

31/10/22

**North West Region Waste Management Group**  
**Financial Statements** **For the year ended 31st March 2022**  
**Independent Auditor's Report to the Members of the North West Region**  
**Waste Management Group**

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**North West Region Waste Management Group**  
**Financial Statements** **For the year ended 31st March 2022**  
**Independent Auditor's Report to the Members of the North West Region**  
**Waste Management Group**

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**North West Region Waste Management Group**  
**Financial Statements** **For the year ended 31st March 2022**

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**Independent Auditor's Report to the Members of the North West Region**  
**Waste Management Group**

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**Movement in Reserves Statement**

	Total Usable Reserves	Total Unusable Reserves	Total Reserves
	£	£	£
At 1st April 2020	0	0	0
<b>Movement in reserves during the year</b>			
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 2021	<u>0</u>	<u>0</u>	<u>0</u>
<b>Movement in reserves during the year</b>			
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 2022	<u>0</u>	<u>0</u>	<u>0</u>

**Comprehensive Income and Expenditure Statement**

	Notes	2021/22 £	2020/21 £
<b>Income</b>			
Recoupment of Costs	2a/2b & 4	3,563	10,089
Participating Councils	3	133,646	144,830
<b>Total Income</b>		<u>137,209</u>	<u>154,919</u>
<b>Expenditure</b>			
Staff Costs	6	78,739	72,006
Travel and Subsistence Costs		5	0
Other Payments		38,765	65,817
Administration Costs		15,225	15,515
Sundry Expenses		4,475	1,581
		<u>137,209</u>	<u>154,919</u>
Other Comprehensive Income and Expenditure		0	0
<b>Total Comprehensive Income and Expenditure</b>		<u>0</u>	<u>0</u>

**North West Region Waste Management Group****Financial Statements****For the year ended 31st March 2022****Balance Sheet**

		2022	2021
	Notes	£	£
Long Term Assets		0	0
Short Term Investments		0	0
Inventories		0	0
Short Term Debtors	7	32,075	27,574
Cash and Cash Equivalents		0	0
Assets Held for Sale		0	0
Current Assets		<u>32,075</u>	<u>27,574</u>
Bank Overdraft		0	0
Short Term Borrowing		0	0
Short Term Creditors	8	32,075	27,574
Provisions		0	0
Current Liabilities		<u>32,075</u>	<u>27,574</u>
Long Term Liabilities		0	0
Net Assets		<u>0</u>	<u>0</u>
Usable Reserves		0	0
Unusable Reserves		0	0
Net Worth		<u>0</u>	<u>0</u>

**North West Region Waste Management Group****Financial Statements****For the year ended 31st March 2022**

<b>Cash Flow Statement</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>£</b>	<b>£</b>
<b>Net (surplus) or deficit on the provision of services</b>	0	0
Adjustments for items included in the net surplus or deficit on the provision of services that are investing and financing activities	9	0
<b>Net Cash Flows from Operating Activities</b>	<u>0</u>	<u>0</u>
<b>Net Cash Flows from Investing Activities</b>	0	0
<b>Net Cash Flows from Financing Activities</b>	0	0
<b>Net increase / (decrease) in cash and cash equivalents</b>	<u>0</u>	<u>0</u>
<b>Cash and Cash Equivalents at the beginning of the reporting period</b>	0	0
<b>Cash and Cash Equivalents at the end of the reporting period</b>	<u>0</u>	<u>0</u>

**1 Accounting Policies****General Principles**

The Financial Statements summarise the Joint Committee's transactions for the 2021/22 financial year and its position at the end of 31st March 2022. The Joint Committee is required to prepare annual Financial Statements in a form directed by the Department for Communities in accordance with regulations 9 and 10 in the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 and the Service Reporting Code of Practice 2021/22 supported by International Financial Reporting Standards (IFRS).

**Accruals of Income and Expenditure**

The Financial Statements have been prepared on an accruals basis. The accruals basis of accounting requires the non-cash effect of transactions to be reflected in the Financial Statements for the year in which those effects are experienced and not in the year in which the cash is actually received or paid. This ensures that provision has been made for known outstanding debtors and creditors at the year end, estimated amounts being used where actual figures are not available.



**North West Region Waste Management Group****Financial Statements****For the year ended 31st March 2022****2a Segmental Report - Current Year**

	Waste Project	Total
	£	£
Income from Participating Councils	133,646	133,646
Recoupment of costs	3,563	3,563
<b>Total Income</b>	<b>137,209</b>	<b>137,209</b>
Staff Costs	78,739	78,739
Travel and Subsistence Costs	5	5
Other Payments	38,765	38,765
Administration Costs	15,225	15,225
Sundry Expenses	4,475	4,475
<b>Total Expenditure</b>	<b>137,209</b>	<b>137,209</b>
<b>Total Comprehensive Income and Expenditure</b>	<b>0</b>	<b>0</b>

**2b Segmental Report - Prior Year**

	Waste Project	Total
	£	£
Income from Participating Councils	144,830	144,830
Recoupment of costs	10,089	10,089
<b>Total Income</b>	<b>154,919</b>	<b>154,919</b>
Staff Costs	72,006	72,006
Travel and Subsistence Costs	0	0
Other Payments	65,817	65,817
Administration Costs	15,515	15,515
Sundry Expenses	1,581	1,581
<b>Total Expenditure</b>	<b>154,919</b>	<b>154,919</b>
<b>Total Comprehensive Income and Expenditure</b>	<b>0</b>	<b>0</b>

# North West Region Waste Management Group

## Financial Statements

For the year ended 31st March 2022

<b>3</b>	<b>Income from Participating Councils</b>	<b>2021/22</b>	<b>2020/21</b>
		<b>£</b>	<b>£</b>
	Derry City and Strabane District Council	68,400	74,124
	Causeway Coast and Glens Borough Council	65,246	70,706
		<u>133,646</u>	<u>144,830</u>
<b>4</b>	<b>Recoupment of Costs</b>	<b>2021/22</b>	<b>2020/21</b>
		<b>£</b>	<b>£</b>
	From Councils associated with waste procurement / business case	3,563	10,089
		<u>3,563</u>	<u>10,089</u>
<b>5</b>	<b>External Audit Fees</b>	<b>2021/22</b>	<b>2020/21</b>
		<b>£</b>	<b>£</b>
	External Audit Fees	5,750	5,450
		<u>5,750</u>	<u>5,450</u>
<b>6</b>	<b>Staff Costs</b>	<b>2021/22</b>	<b>2020/21</b>
		<b>£</b>	<b>£</b>
	Salaries	61,039	55,837
	National Insurance	5,797	5,281
	Pension Costs	11,903	10,888
		<u>78,739</u>	<u>72,006</u>
		<b>2021/22</b>	<b>2020/21</b>
		<b>FTE</b>	<b>FTE</b>
	Total Staff Numbers	2	2
		<u>2</u>	<u>2</u>
<b>7</b>	<b>Short Term Debtors</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Councils	32,075	27,574
		<u>32,075</u>	<u>27,574</u>
<b>8</b>	<b>Short Term Creditors</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Government Departments	5,750	5,450
	Councils	24,985	22,124
	Other	1,340	0
		<u>32,075</u>	<u>27,574</u>

# North West Region Waste Management Group

## Financial Statements

For the year ended 31st March 2022

9 Cash Flow Note – Analysis of Adjustments to Surplus/Deficit on the Provision of Services	Note	2021/22 £	2020/21 £
(Increase) / decrease in debtors	7	4,501	(611)
Increase / (decrease) in creditors	8	(4,501)	611
		0	0

### 10 Related Party Transactions

A Related Party Transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged. Related Party Transactions exclude transactions with any other entity that is a related party solely because of its economic dependence on the Joint Committee or the Government of which it forms part.

A related party is one that has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. This includes cases where the related party entity and another entity are subject to common control but excludes providers of finance in the course of their normal business with the Joint Committee and Trade Unions in the course of their normal dealings with the Joint Committee.

In addition where the relationship with the Joint Committee and the entity is solely that of an Agency, these are not deemed to be Related Party Transactions.

Transactions with related parties not disclosed elsewhere in these financial statements are set out below, where a description of the nature and the amount of the transaction is as follows:

The Joint Committee provides administration support to the two participant councils in relation to the procurement and management of waste related contracts. During 2021/22 the Joint Committee reported income of £133,646 (2020/21 £144,830) from member Councils, of which £30,928 (2020/21 £19,166) was outstanding as at 31 March 2022. During 2021/22 the Joint Committee incurred costs of £3,563 (2020/21 £10,089) on behalf of other Councils of which £1,147 was outstanding as at 31 March 2022 (2020/21 £8,408). No expenditure was made to member Councils for the year 2021/22. As the Joint Committee uses Derry City and Strabane District Council to cashflow its activities, there was a balance due to the Council as at 31 March 2022 of £24,985 (2020/21 £22,124).

The income from participating Councils is as shown below:

	2021/22 £	2020/21 £
Derry City and Strabane District Council	68,400	74,124
Causeway Coast and Glens Borough Council	65,246	70,706
	<b>133,646</b>	<b>144,830</b>

## **North West Region Waste Management Group**

### **Financial Statements**

**For the year ended 31st March 2022**

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Derry City and Strabane District Council provides office accommodation and support services to the joint Committee for which it received £15,000 during 2021/22 (2020/21 £15,000).

During the year the Joint Committee incurred additional expenditure in the sum of £3,563 (2020/21 £10,089) in relation to the tendering and preparation of a full business case for Developing Waste Management Infrastructure and Delivery Arrangements for Kerbside Collected Recyclables and Tyre disposal arrangements.

In order to minimise costs to the Joint Committee and obtain maximum value for money, other Councils worked with the Group in these activities and the total amount was recouped from participating councils.

The participating Councils included Causeway Coast and Glen Borough Council, Derry City and Strabane District Council and Mid Ulster District Council.

**Events after the reporting period**

In accordance with International Accounting Standard 10, Events after the Balance Sheet Date (IAS 10) this Statement of Accounts which contains a number of minor amendments from the Accounts approved on 29 September 2022 are at today's date hereby authorised for issue.

IAS 10 sets out

- The period during which an entity should adjust its financial statements for events after the balance sheet date as being the period between the date the financial statements were prepared and the date of this authorisation; and
- In the event of adjustments the disclosures that should be made.

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

Signed



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John Kelpie: Chief Financial Officer

Dated:

31 October 2022

