



**ANNUAL REPORT
AND
STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2009**

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PART 1

Foreword



BY COUNCILLOR IRWIN VAN COLLE CHAIRMAN OF THE AUTHORITY

As the new Chairman of the Authority I am pleased to provide an introduction to the Annual Report. 2008/09 has been a year of significant change for the Authority at both Member and Officer level. The contribution of previous Members and Officers is gratefully recognised, which contributed to the efficient and low cost provision of waste management services to our six Boroughs in West London for many years.

However, our historic reliance on landfilling most of our waste outside London cannot continue. In 2008/09 we awarded of the Authority's first major contract for waste disposal by an alternative technology, energy from waste. This marks the start of a change in approach. Traditionally the Authority has dealt exclusively with waste disposal. In the future the Authority will become much more involved in helping the Boroughs achieve higher recycling rates, with the consequent reduction in landfill and environmental impact. I look forward to the exciting challenges of the coming year, working with all our new partners including the Mayor for London in developing even better Waste Management Services

I hope this Annual Report and Statement of Accounts will be a useful source of information about the Authority.

A handwritten signature in black ink, appearing to read 'I. Van Colle'.

Councillor Irwin Van Colle
24 June 2009

PART 2

Introduction

- 2.1. The West London Waste Authority (WLWA) is a statutory authority established on 1 January 1986 to undertake the waste disposal functions set out in the Waste Regulation and Disposal (Authorities) Order 1985 made under the Local Government Act 1985 Section 10. It undertakes the waste disposal function for six boroughs in west London. These boroughs are responsible for the collection of waste in their areas. The Authority is composed of one Councillor from each of the six constituent boroughs: the London Boroughs of Brent, Ealing, Harrow, Hillingdon, Hounslow and Richmond-upon-Thames. The Authority normally meets five times each year. Additionally, there are regular liaison meetings between officers of the Authority and officers of the constituent boroughs.
- 2.2. The WLWA's administrative area covers a population of 1.4m and an area of 38,000 hectares across the six London boroughs. The main administrative offices of the WLWA are situated at Mogden, Isleworth, and the Authority operates three waste transfer stations that accept waste before transport to final disposal. The Authority employs 80 full time staff headed by the Director. The work of the Authority requires close co-operation with the constituent boroughs in the matters of waste recycling and disposal policy and operational arrangements. The Authority is also responsible for setting in place appropriate performance management and internal control systems.
- 2.3. In addition to its full time Director, the Authority has three other part time chief officers - the Clerk, Treasurer and Chief Technical Adviser, who also are full time officers employed in the constituent boroughs. Through these borough-based chief officers, this arrangement enables the Authority to receive support in specialised areas from boroughs' staff as follows:
- London Borough of Hounslow - legal, technical, personnel, property and valuation advice, committee administration;
 - London Borough of Harrow - advice and full support on all accountancy and financial management matters (financial advice, budgets, final accounts, financial systems etc); creditor payments; internal audit; exchequer services; payroll.
- 2.4. The WLWA is primarily financed by an annual levy on the constituent boroughs. The 2008-2009 levy was £37,500,000. The levy for 2009-2010 is £43,718,250. Other income is generated from sources such as charges paid by the boroughs and by businesses for the disposal of trade waste. Estimated expenditure for 2009-2010 is £53,354,550 which is mostly related to waste disposal contracts with the private sector.

PART 3

Authority Services

- 3.1. The Authority has statutory responsibilities to provide:
- Facilities for the receipt and recycling or disposal of the waste which is collected by the six constituent boroughs;
 - The transport and disposal of the waste which the constituent boroughs receive at their civic amenity sites; and
 - The storage and disposal of the abandoned vehicles which are removed by the constituent boroughs.
- 3.2. Overall in 2008-2009 the Authority and its constituent boroughs dealt with a total of about 767,000 tonnes of waste and abandoned vehicles. Of this total some 176,000 tonnes was recycled, 84,000 tonnes was composted, and the remaining 507,000 tonnes was sent for disposal, nearly all to landfill. Comparisons over the last five years are shown in the following Table 1:

TABLE 1	2004-05	2005-06	2006-07	2007-08	2008-09
	tonnes	tonnes	tonnes	tonnes	tonnes
Total waste & abandoned vehicles	847,000	807,000	797,000	773,000	767,000
<i>Of which</i>					
Recycled	99,000	108,000	115,000	139,000	176,000
Composted	38,000	56,000	64,000	70,000	84,000
Disposal - nearly all to landfill	710,000	645,000	618,000	564,000	507,000

- 3.3. The following paragraphs give more detail in relation to the three main service areas:

Arranging facilities for the receipt and recycling or disposal of the waste that is collected by the six constituent boroughs.

- 3.4. In 2008-2009 the boroughs collected a total of 640,000 tonnes¹ of waste. The majority of this waste was from households. The remainder was a combination of waste from commercial premises and waste arising from the cleaning of streets and open spaces.
- 3.5. Of the total 640,000 tonnes, the boroughs recycled some 160,000 tonnes² mostly through arrangements made by the boroughs themselves. 64,000 tonnes was delivered for composting through arrangements funded by the Authority, and 416,000 tonnes was delivered for disposal to the Authority's sites or sites arranged by the Authority. Comparisons over the last five years are shown in the following Table 2:

¹ This includes all the waste that boroughs collected for recycling, whether collected directly from households or from mini recycling centres, or from recycling centres at civic amenity sites. It also includes all kitchen food and garden waste that was collected from households for composting but does not include garden waste deposited for composting at civic amenity sites that is included in the section concerning civic amenity sites below.

² See note 1. This tonnage is the total of all the boroughs' recycling. It includes recyclables collected through "doorstep" recycling from households, and also recyclables delivered by the public to mini recycling centres and to civic amenity sites.

TABLE 2	2004-05	2005-06	2006-07	2007-08	2008-09
	tonnes	tonnes	tonnes	tonnes	Tonnes
Borough collected waste	626,000	629,000	630,000	625,000	640,000
<i>Of which</i>					
Recycled	84,000	93,000	108,000	124,000	160,000
Composted	16,000	35,000	42,000	49,000	64,000
Disposal	526,000	501,000	489,000	452,000	416,000

- 3.6. In addition to the waste delivered to its sites by the boroughs, the Authority's sites last year also received 11,000 tonnes of commercial wastes delivered by the private sector for which charges were paid.

Arranging the transport and disposal of the waste that the constituent boroughs receive at their civic amenity sites.

- 3.7. In the Authority's area, the constituent boroughs are responsible for arranging the provision of civic amenity sites for residents to deposit their waste. Some of these civic amenity sites also take in trade waste and borough-collected waste. The Authority is responsible for arranging the transport and disposal of the waste received at these sites except for the waste the boroughs recycle.³
- 3.8. There are ten civic amenity sites. The boroughs operate eight of these (either directly themselves or through contractors) for which the Authority arranges transport and disposal through contracts with the private sector. Two are operated by the Authority on behalf of boroughs.
- 3.9. In 2008-2009 the waste sent for disposal from civic amenity sites totalled about 119,000 tonnes. Of this, householders deposited 72,000 tonnes; 24,000 tonnes was trade waste; and 23,000 tonnes was borough-collected waste. Additionally the Authority arranged the transport and composting of 23,000 tonnes of green waste received at civic amenity sites. Comparisons over the last five years are shown in the following Table 3:

TABLE 3	2004-05	2005-06	2006-07	2007-08	2008-09
	tonnes	tonnes	tonnes	tonnes	Tonnes
CA site disposal waste	203,000	161,000	159,000	139,000 ⁴	119,000
<i>Of which</i>					
Brought by householders	130,000	96,000	102,000	85,000	72,000
Trade waste	42,000	35,000	29,000	27,000	24,000
Borough collected	31,000	30,000	28,000	27,000	23,000

³ The arrangements described in this paragraph set out the division of responsibilities that the constituent boroughs and the Authority have agreed to apply notwithstanding an anomaly in the law which also gives the Authority a legal duty to arrange the provision of civic amenity sites in parallel to the similar legal duty given to the boroughs. The Government has announced its intention to change the law to remove this anomaly so that the duty to provide civic amenity sites is given exclusively either to the Authority or to the boroughs. A Government consultation on this is awaited, though Government has already indicated its intention to give the duty to the Authority.

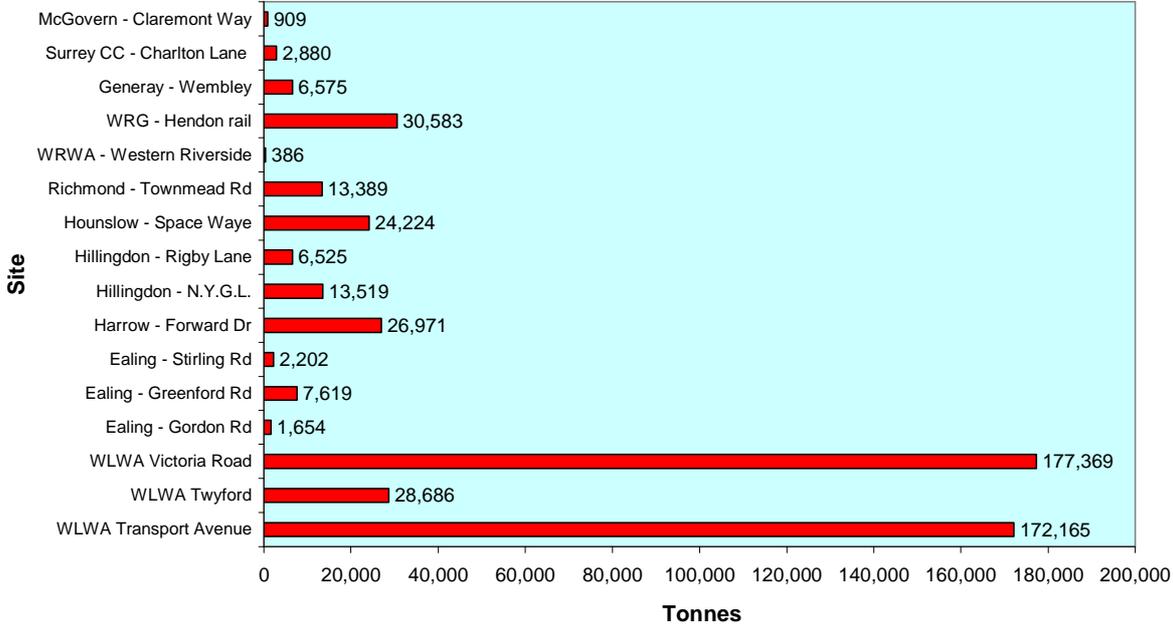
⁴ 12,000 tonnes out of this figure was rubble and soil that was not sent to landfill for disposal but was segregated and sent for recycling or re-use.

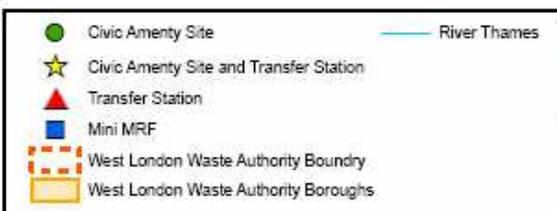
CA site composted	22,000	21,000	22,000	21,000	23,000
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Where the waste was dealt with

3.10. The following Chart 1 shows the distribution of disposal waste tonnages between the various sites that were used in 2008-2009. The map on the next page shows the location of these sites.

Chart 1 - Waste disposal sites & tonnages 2008-2009





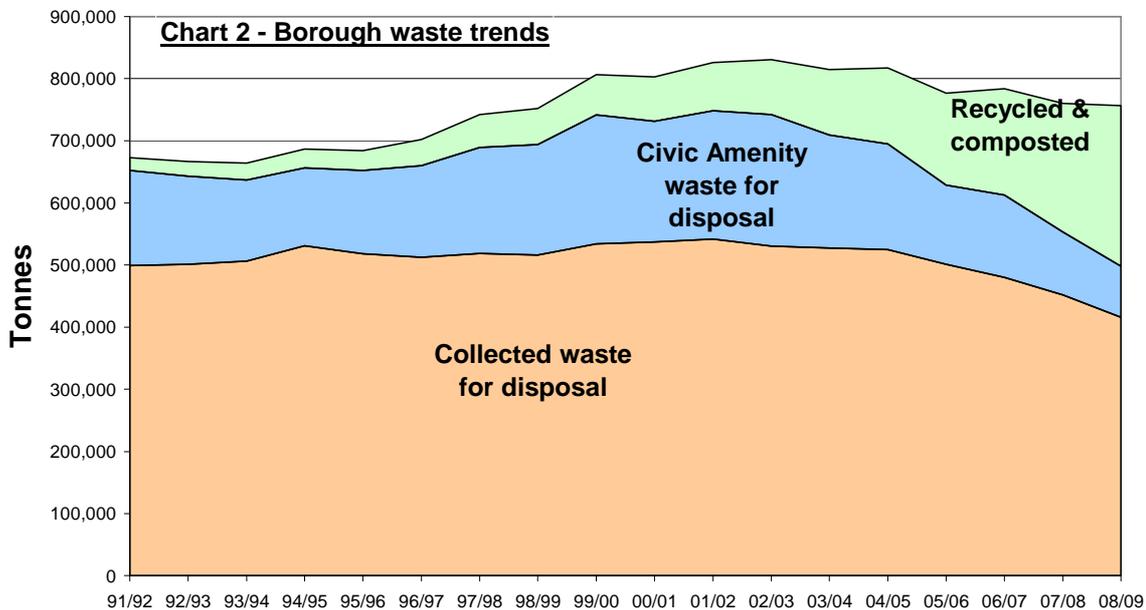
3.11. It will be seen from Chart 1 that most (some 69%) of the waste for disposal was delivered to the two rail transfer stations that the Authority operates at Transport Avenue, Brentford, and Victoria Road, South Ruislip. At these two sites the waste is compacted into ISO containers and loaded on to the railway and then taken by the Authority's rail transport contractor, EWS Ltd, for final disposal to landfill sites operated by Waste

Recycling Group PLC. Transport Avenue's waste was disposed of at Sutton Courtenay, Oxfordshire, and Victoria Road's waste was disposed of at Calvert, Buckinghamshire. Additionally, Transport Avenue receives borough collected green waste and green waste transported in from civic amenity sites, and this is shredded and sent by rail for composting also at Sutton Courtenay. Last year Transport Avenue despatched over 35,000 tonnes of green waste for composting.

- 3.12. Nearly all of the rest of the disposal waste was taken to landfill in Bedfordshire. Some 23% was transferred through the Authority's Twyford transfer station and the boroughs' civic amenity sites where the Authority has contracts with private sector waste management companies to transport the waste by road to landfill. The remaining 8% was delivered to private sector operated transfer stations where the Authority had made arrangements, and then transported by road or rail to landfill largely in Bedfordshire.
- 3.13. In addition to Transport Avenue's facility for green garden waste referred to above, specially licensed facilities are needed to process food waste or garden waste that is collected mixed with food waste. Last year this need was mostly met by use of West London Composting Ltd's facility at Harefield where nearly 43,000 tonnes was treated, supplemented by a further 6,000 tonnes going to other specialist facilities.
- 3.14. 2007 saw the implementation of the Waste Electrical and Electronic Equipment (WEEE) Regulations that led to increased separation and recycling of WEEE of which some 4,000 tonnes was recycled last year, including over 36,000 fridges and freezers.

Waste tonnage trends

- 3.15. Chart 2 shows historic trends for the six WLWA boroughs' wastes.



- 3.16. For many years the long term trend was for municipal waste tonnages to grow annually by some 2% to 3%. When the Authority came into existence in 1986, the annual waste total for the six constituent boroughs was only 520,000 tonnes. By 2002-2003 the annual total had grown to 830,000 tonnes, an increase of 310,000 tonnes or almost 60%. However, it is encouraging that Chart 2 shows that growth has levelled off in more recent years, and total tonnages actually have been falling – down last year to 767,000 tonnes. The growth in recycling and composting shown is also noteworthy, increasing from 21,000 tonnes in 1991-1992 to 259,000 tonnes in 2008-2009.

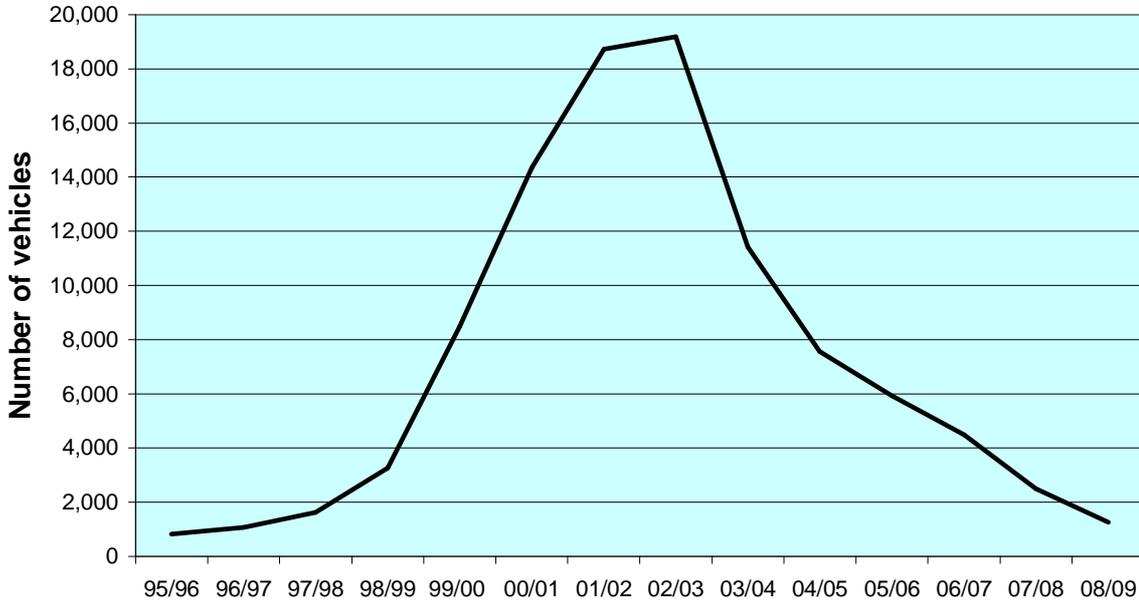
Arranging the storage and disposal of the abandoned and surrendered vehicles that are removed by the constituent boroughs.

- 3.17. The constituent boroughs have a duty to remove vehicles that appear to have been abandoned and also to collect end of life vehicles (ELVs) that are surrendered by their owners. These vehicles are delivered to the Authority for storage and/or disposal. The Authority undertook this work through a contractor. The great majority were vehicles in poor condition that were delivered for immediate crushing, recycling and disposal.

The remaining vehicles were in better condition and stored until the boroughs had completed statutorily prescribed ownership enquiries. These enquiries resulted in a few cases in the owner paying a fee to reclaim the vehicle, but the great majority were not reclaimed and were disposed of.

- 3.18. The number of vehicles the Authority has to deal with has varied greatly over the years. This is largely due to fluctuations in the price of scrap metal. In the late 1990s a downturn in the scrap metal market resulted in a twenty-fold increase in the numbers of vehicles being abandoned to be picked up by the boroughs and delivered to the Authority's contractor. In 2002-2003 over 19,000 vehicles were dealt with. Prior to that date the average annual figure was about 1,000. However, a recovery in scrap prices since then has caused numbers to steadily fall. These fluctuations in numbers over the years are shown in the following Chart 3.

Chart 3 - Numbers of abandoned and surrendered vehicles



- 3.19. Over recent years, the EU End of Life Vehicles Directive has been brought into UK law in stages. Principally, this requires higher standards of disposal for ELVs to protect against pollution of the environment and higher levels of recycling, and for ELVs to be disposed of through arrangements made by, and at the expense of, vehicle manufacturers. Although the latter obligation came into force on 1 January 2007, continued high scrap metal prices have continued to fund the disposal of virtually all ELVs without the manufacturers being called upon to arrange disposal under their statutory duty.

Contracts

- 3.20. As required by the Government Best Value guidance, the Authority here certifies that no contracts were awarded in the past year that involved the transfer of staff where the requirements in the Code of Practice on Workforce Matters in Local Authority Service Contracts were applicable.

PART 4

Objectives and Improvement Priorities

Efficiency and economy

- 4.1. The Authority aims to provide its services in the most efficient and economical manner possible, making the best use of its own assets and of other available facilities in the public and private sector. The great majority of the Authority's work is carried out on its behalf by the private sector partners through contracts widely advertised and won by competitive tendering.

Giving a speedy, reliable and flexible service

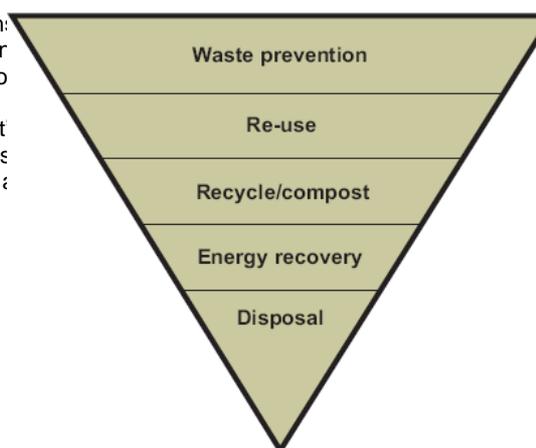
- 4.2. In parallel with efficiency and economy, a prime concern has been to recognise the environmental importance to the public of the boroughs' refuse collection services. Accordingly, a key objective for the Authority has also been to ensure that the boroughs are offered a swift turn around for their collection vehicles at the disposal point. This includes providing a reliable disposal service that has adequate flexibility and capacity to cope with periods of peak inputs following bank holidays and with problems that inevitably arise from time to time from plant failures, exceptional weather conditions and suchlike.

Safeguarding the environment

- 4.3. The Authority also ensures that, both at its own sites and through its contractors, all its own functions are carried out in an environmentally sound way. Under the site permitting and 'Duty of Care' provisions of the Environmental Protection Act 1990, all the Authority's waste responsibilities – receipt, transfer, transport and disposal - are tightly regulated to minimise harm to the environment and are subject to inspection and enforcement by the Environment Agency. The fact that most of the Authority's waste is transported by rail has a particular environmental benefit in reducing heavy lorry movements on the roads and thereby reducing air pollution and road congestion.

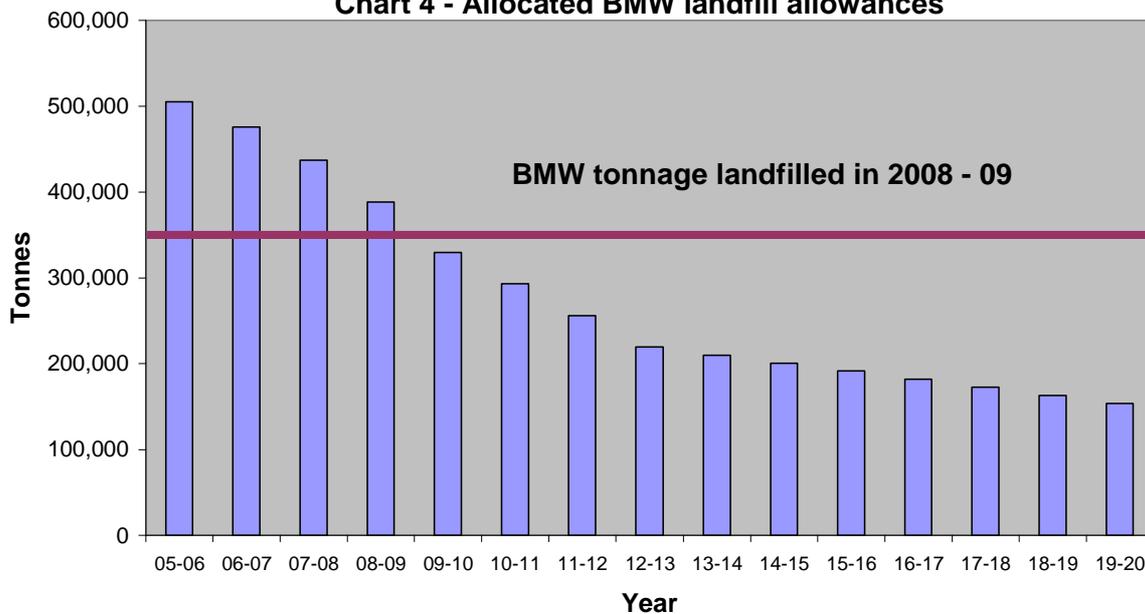
Future direction, sustainability and the National and Mayor's Waste Strategies

- 4.4. In recent years the Authority and its constituent boroughs, in conjunction with each other, have begun to focus on the need to re-orient collection and disposal in accordance with greater environmental sustainability and the Government's national waste strategy. This is seeking to move waste management upwards in the Government hierarchy (shown on the right), with prevention, re-use, recycling/composting being prioritised ahead of energy recovery and energy recovery being sought ahead of the last resort of disposal.



- 4.5. As well as the environmental considerations underpinning the waste hierarchy, making waste management arrangements also involves consideration of the Government's principle that waste should generally be disposed of in one of the nearest appropriate installations.
- 4.6. In the Greater London area, the national waste strategy is supplemented by the Mayor of London's municipal waste strategy with which individual waste authorities are statutorily required to act in accordance in carrying out their functions. The national waste strategy was revised and updated in 2007 and a revision of the Mayor's strategy has just commenced. A key issue is to achieve compliance with the European Landfill Directive that requires a progressive reduction in the amount of biodegradable municipal waste (BMW) that may be disposed of to landfill. The proportion of municipal waste that is biodegradable is approximately 68%.
- 4.7. The Waste and Emissions Trading Act 2003 provides the UK legal framework for compliance with the Landfill Directive. The Act has introduced a rationing system for the amount of BMW that may be sent to landfill. Starting in 2005-2006, each waste disposal authority is permitted to landfill a progressively reducing amount of BMW. If the allocated allowances are exceeded in any year, an authority must either buy additional allowances from other authorities that have surplus allowances or pay penalties to the Government at a rate of £150 per tonne of BMW. The use of landfill has additionally been made economically less attractive by the Government's decision to increase the Landfill Tax to £40 per tonne in 2009-10 and to increase it to £72 in annual steps of £8 per tonne.
- 4.8. Compared to last year's use of landfill, the Authority's annually reducing allocation of allowances to landfill biodegradable waste is shown in the following chart 4.

Chart 4 - Allocated BMW landfill allowances



4.9. Since the start of the scheme the Authority has had sufficient allowances for the amount of waste landfilled. Estimating the potential financial effects of the landfill allowance regime is hugely problematic. It is impossible to know, or even to forecast with any expectation of accuracy, what the market price of allowances may be. Moreover, until the situation arises, it also is impossible to know how strictly the financial penalties in the scheme will be applied given that the Secretary of State has a wide discretion. However, it seems reasonable to proceed on the assumption that substantial costs will arise if allowance allocations are exceeded and the chart shows the need for the reshaping of the Authority's waste management services for the longer term.

4.10. To address these challenges, in 2005 the Authority and its constituent boroughs adopted, after consultation the West London Waste Authority joint municipal waste management strategy. The strategy set out the framework for change and managed implementation of new services. Since adoption of the West London Waste Authority JMWS there have been a number of changes at national and European level. Work has just been completed on an Addendum to the strategy which maintains the currency of the document pending more detailed review.

Recycling and composting

4.11. In recent years, the Authority and the constituent boroughs have been successful in bidding for substantial grants from the Government-financed London Recycling Fund. These grants have assisted with improvements to increase recycling at civic amenity sites. And especially they have enabled boroughs to develop the collection of green garden waste and other biodegradable waste for composting to keep it separate from the waste that is sent for disposal at landfill, which will help to achieve the diversion of biodegradable waste from landfill that is required by the EU Landfill Directive. A facility for the receipt and shredding of green waste is available at WLWA's waste transfer station at Transport Avenue, Brentford, where the shredded green waste is packed into containers and despatched on the railway for composting in Oxfordshire. To provide a direct incentive to boroughs to divert waste from landfill, the Authority provides financial rebates for biodegradable waste that is separated for composting. Part 3 in this report above records the increases that were achieved in recycling and composting in 2008-2009.

4.12. Building on these developments, the key priority will be to continue to make progress with the implementation of the action plans in the joint municipal waste strategy particularly to achieve greater diversion of waste from landfill by working with the constituent boroughs to increase recycling and composting. For compostable waste, progress has been made in securing arrangements for treating the increasing amounts of food wastes the boroughs are collecting – either as separated kitchen waste or mixed with garden waste.

Diversion of residual waste from landfill

4.13. As well as increasing recycling and composting, there also is a need to significantly increase the proportion of the remaining residual waste that is diverted from landfill. The Authority completed a procurement exercise in 2008-09 which sought to put in place treatment process for 110,000 tonnes of biodegradable waste.

- 4.14. The Authority has entered into a 25 year contract with Viridor Waste Management Ltd for treatment of waste at Lakeside energy from waste plant at Colnbrook. From 2009/10 25,000 tonnes of residual waste will be processed via this plant with tonnages increasing to 45,000 tonnes in 2014/15 and 96,000 tonnes from 2015/16 onwards. This contract will assist the Authority in meeting both its short and long term LATs targets.
- 4.15. The medium term LAT position remains a concern. There were no acceptable tenders for the balance of waste available. Fortunately a combination of declining waste tonnages due to the current economic recession and improved borough recycling will mitigate the short term impact of LAT but the announcement of a three year continuation of the £8 per tonne landfill tax escalator means that landfill tax rather than LAT penalties may become the key driver in the future.
- 4.16. **Future Developments**
- There have been some staffing changes at the Authority in 2008/09 and a new model of Partnership working has been agreed with an emphasis on the Authority being a resource for the boroughs. There will be a greater involvement of the Authority in the provision of recycling services in the future, to the benefit of the constituent boroughs on both financial and the climate change issues.
- 4.17. The next municipal year will see major consultations by the new Mayor for London on the strategies for Municipal Waste and Spatial Development. The Authority will seek to work with the Mayor on these issues and develop new and stretching targets for greater recycling and diversion from landfill.

PART 5

Performance Indicators

- 5.1. Like most local authorities, the Authority has been subject to the 'Best Value' framework established by the Local Government Act 1999. This has included a requirement to calculate and publish every year a range of government defined Best Value Performance Indicators (BVPIs).
- 5.2. Most of the statutory Best Value framework has now been repealed by the enactment of the Local Government and Public Involvement in Health Act 2007, which has introduced a new statutory performance regime in England and which includes a greatly slimmed down set of national performance indicators.
- 5.3. For the Authority from now on this means that the previous 15 BVPIs are reduced to only three new National Indicators (NIs)
 - The amount of residual household waste per head;
 - The amount of household waste recycled and composted; and
 - The amount of municipal waste landfilled.
- 5.4. An important element of Best Value was to be aware of how other local authorities are performing. With the other five statutory joint waste disposal authorities (the three in London - the East London, North London, & Western Riverside waste authorities - and the Greater Manchester and Merseyside waste authorities), the Authority participates in a 'benchmarking club' which facilitates the exchange of information.
- 5.5. Table 6 below shows the Authority's NIs for 2008-2009 alongside those published by the other statutory joint authorities, though many differences in their circumstances mean that, in the absence of further information, a degree of caution should be applied when using these NI figures for comparison purposes.
- 5.6. At the time of drafting this report National indicator data is not available for inclusion. This report will be updated when out-turn and audited data becomes available.

TABLE 6: 2008- 2009 National Indicators - ALL JOINT WASTE DISPOSAL AUTHORITIES

<i>BVPI</i>	Description	West London	East London	North London	Western Riverside	Greater Manchester	Merseyside
NI 191	Residual household waste - per household	714.59	840.04	633.49	550.99	733.75	779.52
NI 192	Percentage of household waste sent for re-use, recycling and composting	33.41%	23.19%	26.76%	27.59%	31.58%	33.35%
NI 193	Percentage of municipal waste landfilled	68.89%	44.10%	29.17%	78.44%	58.81%	63.48%

These figures are from WasteDataFlow 2008-09

Joint Authority	Constituent councils
West London Waste Authority	London Boroughs of Brent, Ealing, Harrow, Hillingdon, Hounslow, & Richmond upon Thames
East London Waste Authority	London Boroughs of Barking & Dagenham, Havering, Newham, & Redbridge
North London Waste Authority	London Boroughs of Barnet, Camden, Enfield, Hackney, Haringey, Islington, & Waltham Forest
Western Riverside Waste Authority	London Boroughs of Hammersmith & Fulham, Kensington & Chelsea, Lambeth, and Wandsworth
Greater Manchester Waste Disposal Authority	Borough Councils of Bury, Bolton, Manchester, Oldham, Rochdale, Salford, Stockport, Thameside and Trafford.
Merseyside Waste Disposal Authority	Borough Councils of Knowsley, Liverpool, St. Helens, Sefton and Wirral

PART 6

Conclusion

This Annual Report is being made available to the constituent boroughs, the general public and interested parties. Further copies will be available on request from Mr. T. Welsh, Clerk to the West London Waste Authority, Civic Centre, Lampton Road, Hounslow, Middlesex, TW3 4DN or by email to mike.smith@hounslow.gov.uk. They also will be obtainable from the Authority's website at www.westlondonwaste.gov.uk. Further information on the activities and financial information of the WLWA may also be obtained from:

Operational Activities

The Director,
West London Waste Authority,
Mogden Works,
Mogden Lane,
Isleworth,
Middlesex,
TW7 7LP

info@westlondonwaste.gov.uk
www.westlondonwaste.gov.uk

Financial Information

The Treasurer,
West London Waste Authority,
c/o London Borough of Harrow,
Corporate Finance Directorate,
P.O.Box 21,
Civic Centre,
Harrow, Middlesex, HA1 2UJ



WEST LONDON WASTE AUTHORITY

***STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2009***



<p style="text-align: center;">STATEMENT OF ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2009</p>
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This statement has been prepared in accordance with the provisions of Section 23 of the Local Government Finance Act 1982, Sections 41 and 42 of the Local Government and Housing Act 1989 and the Accounts and Audit Regulations 2003.

The Statement of Accounts for the year ended 31 March 2009 were considered and approved by the Authority on 24 June 2009

Councillor Irwin Van Colle
Chairman of the Authority
24 June 2009

I certify that the accounts set out in this Statement present fairly the financial position of the West London Waste Authority as at 31 March 2009 and its income and expenditure for the year.

Myfanwy Barrett (CPFA)
Treasurer to the Authority
24 June 2009

WEST LONDON WASTE AUTHORITY
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SECTION 1: EXPLANATORY FORWARD

1. Introduction

Details of West London Waste Authority's ("the Authority" "WLWA"), statutory functions and duties are set out in the Annual Report, together with information on the Authority's objectives and policies and on the main issues that currently affect the Authority's circumstances.

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Financial Statements

The WLWA is primarily financed by an annual levy on the constituent boroughs. Other income is generated from sources such as charges paid by the boroughs and businesses for the disposal of non-household waste. Prior to 2006-2007 the levy was assessed solely on boroughs' Council Tax bases but, in stages, in 2006-2007 and 2007-2008, boroughs' tonnages became the majority of the apportionment. The new levy apportionments are now fully implemented. Authority expenditure is primarily related to waste disposal contracts with the private sector which, together with landfill tax costs, accounts for some 80% of gross Authority expenditure.

At 31 March 2009 assets held by the Authority comprised land and buildings valued at £11.968m (£12.623 in 2007-2008) and fixed plant and equipment valued at £1.014m (£1.197m in 2007-2008). The Authority's capital expenditure is financed by an arrangement with the London Borough of Harrow; the outstanding sum totals £3.415m (£3.538m in 2007-2008). The Authority has also entered into lease arrangements in respect of essential waste transfer station equipment. Operational stocks valued at £0.314m (£0.327m in 2007-2008) are held at the transfer stations.

The Authority approved a net 2008-2009 budget of £39.000m (£33.523m in 2007-2008) in January 2008. It was funded by a levy of £37.500m (£32.023m in 2007-2008) and use of £1.500m (£1.500m in 2007-2008) of balances. A sum of £1.750m was also provided as earmarked reserves for the implementation costs of the waste strategy.

The Authority's 2008-2009 net expenditure was £39.085m (£32.739m in 2007-2008) prior to adjustment for the effects of the Landfill Allowances Trading Scheme (LATS) and retirement benefits under FRS17 as reflected in the Income and Expenditure Account. This was £1.581m (£0.784m in 2007-2008) more than the original net approved budget, thereby increasing the call on balances originally approved to support the levy. After the technical adjustments for LATS and FRS17 end-of-year general balances stand at £3.522m (£3.924m in 2007-2008, excluding LATS and FRS17).

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The following table summarises the 2008-2009 revenue outturn position of the Authority compared to the original budget approved in January 2008.

Expenditure area: significant variations	Original Budget 2008-2009	Outturn 2008-2009	Variance to Original Budget
(1)	(2) £000	(3) £000	(4) £000
EMPLOYEE COSTS			
<u>Employee Costs</u>	3,378	3,652	273
Higher superannuation costs and agency spend	▲		
PREMISES			
<u>Premises</u>	2,360	2,496	136
Higher than anticipated electricity costs	▲		
PLANT AND EQUIPMENT			
<u>Plant & Equipment</u>	654	899	244
	▲		
SUPPLIES & SERVICES			
<u>Supplies & Services</u>	329	313	(16)
	▲		
WASTE DISPOSAL AND RECYCLING COSTS			
<u>Transport & Tipping Costs</u>	19,559	19,861	302
Increased contract prices, partially offset by reduced tonnages	▲		
<u>Landfill Tax</u>	18,143	16,544	(1,599)
Reduced tonnages to landfill because of more recycling and reduced tonnages overall	▲		
<u>Recycling Credits (COWSLOPS)</u>	1,058	1,408	349
Tonnages collected for composting higher than originally estimated levels	▲		
<u>Section 52(9) income</u>	(5,515)	(4,084)	1,431
Reduced income from boroughs because of lower tonnages	▲		
<u>Trade Waste Income</u>	(1,532)	(1,496)	36
	▲		
OTHER INCOME AND EXPENDITURE			
<u>Agency – General Costs</u>	311	329	18
	▲		

Expenditure area: significant variations	Original Budget 2008-2009	Outturn 2008-2009	Variance to Original Budget
(1)	(2) £000	(3) £000	(4) £000
<u>End of Life Vehicles</u>	90	31	(59)
Fewer vehicles abandoned	▲		
<u>Capital Financing</u>	877	653	(224)
Lower leasing payments	▲		
<u>Support Boroughs</u>	164	164	-
	▲		
<u>Agency Income</u>	(618)	(618)	-
	▲		
<u>Other Income</u>	(39)	(356)	(317)
Sales of equipment	▲		
<u>Interest on Cash Flow</u>	(220)	(338)	(118)
Additional interest on cash flow	▲		
Total	39,000	39,457	457
Levy	(37,500)	(37,504)	(4)
	1,500 **	1,953	453

** approved use of balances to support the 2008-2009 levy

Note 1: The Authority's net expenditure was £39.453m prior to adjustment for the net effects of the Landfill Allowances Trading Scheme (LATS) and retirement benefits under FRS17 as reflected in the Income and Expenditure Account.

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Statement of Accounts 2008-2009

The financial statements on the following pages set out the financial results of the Authority for the year ended 31 March 2009 and were approved by the Authority on 24 June 2009. The statements have been prepared in accordance with the provisions of Section 23 of the Local Government Finance Act 1982, Sections 41 and 42 of the Local Government and Housing Act 1989 and the Accounts and Audit Regulations 2003.

The Statement includes:

- The Income and Expenditure Account that summarises the Authority's income and expenditure for the year and the amount of funding from levies on the six constituent boroughs;
- A Statement of the Movement on the General Fund Balance - this statement reflects those amounts in addition to the Income and Expenditure Account surplus, or deficit, required by statutory and non-statutory proper practices to be charged or credited to the General Fund in determining the General Fund movement;
- A Statement of Total Recognised Gains and Losses in the year (STRGL) – not all gains and losses are reflected in the Income and Expenditure Account. This statement considers all gains and losses recognised for the accounting period;
- The Balance Sheet that shows the balances and reserves at the Authority's disposal at the year-end, together with the net current assets employed in its operations and information on the fixed assets held.
- A Cash Flow statement summarising the cash movement arising from both revenue and capital transactions with third parties
- Notes to the core financial statements set out disclosure requirements of the Statement of Recommended Practice (the SORP) for accounts preparation.

From 2008-2009 onwards the levy is raised wholly on the new three part levy arrangements.

The Waste and Emissions Trading Act 2003 aims to achieve the requirements of the EU Landfill Directive by progressively reducing the amount of biodegradable municipal waste that waste disposal authorities may send to landfill. The Act provides the legal framework for the Landfill Allowances Trading Scheme (LATS), which commenced on 1 April 2005. The Statement of Accounts reflects the accounting requirements of the LATS scheme and follows guidance issued by CIPFA. The Authority had sufficient landfill allowances for 2008-2009 and unused allowances (subject to audit/reconciliation by DEFRA for 2008-2009) have been "banked" under the scheme. As 2009-2010 is a target year for LATS, these unused allowances will need to be traded (up until September 2009) or they will be lost.

SECTION 2: STATEMENT OF ACCOUNTING POLICIES

1. General

The accounts have been prepared in accordance with the CIPFA / LASAAC Code of Practice on Local Authority Accounting in Great Britain that is recognised by Statute as representing proper accounting practices.

2. Debtors and Creditors

The accounts are prepared on an income and expenditure basis. Outstanding debtors and creditors are brought into the accounts at the year-end. Estimated amounts are used where exact amounts due to or by the Authority at 31 March are unknown at the time of closing the accounts.

3. Depreciation

Depreciation is provided for on all fixed assets (which can be determined at the time of acquisition or revaluation) and calculated using the straight-line method over the estimated useful life of the asset.

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4. Financing Asset Acquisitions

The Authority has entered into operating leases since 1998-1999 for the acquisition of transfer station equipment. No additional operating leases were actioned in 2008-2009. The annual costs are charged to revenue. Where fixed assets are financed by capital grants, the amount of grant is deferred and transferred to the Income and Expenditure account in line with the relevant depreciable life of the asset.

5. Fixed Assets

The asset values used in the accounts are based on a certificate issued by consultant surveyors, Dunlop Heywood. The properties were inspected and a report prepared on the valuation by Mr. Paul Lidgley BSc (Hons) MRICS, a director of Dunlop Heywoods. The Authority assets were valued at 1 April 2005 and again at 31 March 2006 either on the basis of Depreciated Replacement Cost, where the properties are specialised and particular to the Authority's operating activities, or on the basis of Open Market Value, where appropriate, in accordance with the Practice Statements and Guidance Notes set out in the RICS Appraisal and Valuation Manual published by the Royal Institution of Chartered Surveyors. The SORP Code of Practice requires valuations at intervals of not more than five years.

6. Investments

Surplus WLWA balances invested through the London Borough of Harrow are shown in the debtor balances in the Balance Sheet.

7. Landfill Allowances Trading Scheme (LATS)

The Waste and Emissions Trading Act 2003 aims to achieve the requirements of the EU Landfill Directive by progressively reducing the amount of biodegradable municipal waste that waste disposal authorities may send to landfill. The Act also provides the legal framework for the Landfill Allowances Trading Scheme (LATS), which commenced on 1 April 2005. The Income and Expenditure Account reflects the accounting requirements of the LATS scheme in accordance with the SORP 2008.

8. Minimum Statutory Provision

Under Part IV of the Local Government and Housing Act 1989 the Authority is required to set aside a minimum statutory provision (MSP) as part of the means to finance capital expenditure. The MSP was £0.124m based on 4% of the capital financing requirement.

9. Other Accounts

These include:

- The Revaluation Reserve Account, which for the WLWA is zero;
- The Capital Adjustment Account (which set out amounts set aside from revenue resources, or capital receipts, to finance expenditure on fixed assets or for the repayment of external loans and certain other capital financing transactions).

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10. Pensions

- (i) The WLWA does not manage its own pension scheme but is an admitted body in the London Pensions Fund Authority. This enables all WLWA staff to participate in the London Pensions Fund Authority (LPFA) Pension Fund, which is a defined benefit statutory scheme, administered in accordance with the Local Government Scheme Regulations 1997.

The scheme rules define the benefits independently of the contributions payable, and the benefits are not directly related to the investments of the scheme. For a defined benefit scheme changes in actuarial deficits or surpluses arise because:

- Events have not coincided with the actuarial assumptions made for the last valuation (experience gains and losses); or
- The actuarial assumptions have changed.

The liabilities of a defined benefit scheme reflect the estimated outgoings due after the tri-annual valuation date. The WLWA is committed to provide for service benefits up to the valuation date.

- (ii) The Accounting Code of Practice requires the Authority to apply accounting principles and to make disclosures under Financial Reporting Standard 17, Retirement Benefits (FRS17) in respect of retirement benefits. Disclosures have changed this year to align with international reporting standards. Details are provided to the Authority by the Actuary via the LPFA. The notes to the Core Accounts provide details of how the Authority has met these requirements.

11. Provisions

As part of the WLWA prudent accounting policies, bad debts provisions are included within the accounts based on the aging of debt and management judgement where there is uncertainty regarding bad and doubtful debts.

12. Service Boroughs Costs

Administrative costs charged to the Authority by constituent boroughs are based on the time spent in respect of services rendered (e.g. financial, legal and technical).

13. Stocks

The Balance Sheet shows the closing balances at 31 March. Stock is valued on an average cost basis.

14. Financial Instruments

With effect from 1 April 2008, local authorities have had to comply with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom – the Statement of Recommended Practice 2008, issued by the Chartered Institute of Public Finance and Accountancy/LASAAC Joint Committee.

New “fair value” disclosure requirements have been introduced. Fair value is defined as the amount for which an asset could be exchanged or a liability settled, assuming that the transaction was negotiated between parties knowledgeable about the market in which they are dealing and willing to buy/sell at an appropriate price, with no other motive in their negotiations other than to secure a fair price.

SECTION 3: STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The Authority is required:

To make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In the West London Waste Authority, that officer is the Treasurer.

To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Treasurer's Responsibilities:

The Treasurer is responsible for the preparation of the Authority's statement of accounts which, in terms of the CIPFA / LASAAC Code of Practice on Local Authority Accounting in Great Britain ('the Code of Practice'), is required to present fairly the financial position of the Authority at the accounting date and its income and expenditure for the year (ended 31 March 2009).

In preparing this statement of accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with the Code;
- kept proper accounting records which were up to date; and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

SECTION 4: INCOME AND EXPENDITURE ACCOUNT

	Notes	2008-2009		2007-2008	
		£000	£000	£000	£000
Gross Expenditure					
Employees		3,639		3,316	
Premises		2,496		2,282	
Waste Transport and Disposal		37,813		32,024	
Other Supplies and Payments		3,145		2,741	
			47,093		40,363
Gross Income					
Trade Waste		(1,496)		(1,450)	
Agency		(618)		(585)	
Miscellaneous Income		(356)		(210)	
Section 52 (9) non-household waste		(4,084)		(4,154)	
			(6,554)		(6,399)
NET COST OF SERVICES			40,539		33,964
Interest income		(338)		(447)	
Deferred charges		(28)		(28)	
Pension interest cost and expected return on Pension Assets		132		(8)	
			(234)		(483)
NET OPERATING EXPENDITURE			40,305		33,481
Landfill Allowances (LATS)					
Landfill Allowances usage		957		3,643	
Landfill Allowances grant		(39)		(2,336)	
			918		1,307
			41,223		34,788
Levies on Constituent Councils					
Brent		(6,994)		(5,717)	
Ealing		(7,313)		(6,298)	
Harrow		(5,306)		(4,932)	
Hillingdon		(6,247)		(5,433)	
Hounslow		(6,105)		(4,850)	
Richmond upon Thames		(5,539)		(4,793)	
			(37,504)		(32,023)
Deficit for the year			3,719		2,765

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SECTION 6: BALANCE SHEET

	Notes	2008-2009		2007-2008		
		£000	£000	£000	£000	
Fixed Assets						
<u>Tangible fixed assets</u>						
<u>Operational Assets</u>						
Land & buildings		11,968		12,622		
Fixed plant and vehicles		1,070		1,197		
	1		13,038		13,819	
<u>Current assets</u>						
Stock	2	314		327		
Debtors	3	10,487		9,649		
Cash		4		4		
Intangible current assets:						
Landfill usage allowances	9	177		2,976		
			10,982		12,956	
Total Assets			24,020		26,775	
<u>Current liabilities</u>						
Creditors	4	(6,682)		(3,847)		
Liability for landfill allowance usage	9	(156)		(2,038)		
			(6,838)		(5,885)	
Total assets less current liabilities			17,182		20,890	
Long Term Borrowing	5	(3,415)		(3,538)		
Government Grants - deferred		(56)		(84)		
Pension Liability	8	(4,011)		(2,043)		
			(7,482)		(5,665)	
Total assets less liabilities			9,700		15,225	
<u>Financed by:</u>						
Capital Adjustment Account	6a	(9,970)		(10,656)		
Revaluation Reserve	6b					
Earmarked Reserves	7	(591)		(2,688)		
Pension Reserve	8	4,011		2,043		
General Balances		(3,150)		(3,924)		
Total Net Worth			(9,700)		(15,225)	

SECTION 7: CASH FLOW STATEMENT

	Notes	2008-2009 £000	2007-2008 £000	
Revenue Activities				
<u>Cash outflows</u>				
Cash paid to and on behalf of Employees		3,639	3,316	
Other operating costs		39,226	36,398	
<u>Cash inflows</u>				
Cash received for goods and services		(5,739)	(7,562)	
Levy income		(37,504)	(32,023)	
Revenue Activities – net cash flow	(i)	(5)	129	
Servicing of Finance				
<u>Cash outflows</u>				
Interest paid		164	190	
Purchase of (capital) assets		£	£	
<u>Cash inflows</u>				
Interest received		(338)	(447)	
Net cash inflow before financing		(123)	(128)	
Financing				
<u>Cash outflows</u>				
Repayments of amounts borrowed		123	128	
Increase / decrease in cash	(ii)	£	£	
Note (i) Reconciliation to Net Cash Flow				
Deficit per the Income & Expenditure Account		3,719	2,765	
Non Cash Transactions				
Capital Financing		(164)	(190)	
Depreciation		(837)	(838)	
Deferred charges		28	28	
Interest Received		338	447	
FRS17		(161)	(61)	
Landfill Allowances Trading Scheme (LATS) (net)		(918)	(1,307)	
Items On An Accrual Basis				
Movement in Stock		(13)	31	
Movement in Debtors		846	(1,163)	
Movement in Creditors		(2,836)	417	
Movement in Provisions		23	£	
Net cash flow from Revenue Activities		(5)	129	
Note (ii) Movements in Cash				
	2007-2008 £000	2008-2009 £000	Movement £000	
Cash	4	4	£	
Net Cash Movement			£	

SECTION 8: NOTES TO THE CORE FINANCIAL STATEMENTS

Being a single purpose authority (i.e. to undertake the waste disposal functions set out in the Waste Regulation and Disposal (Authorities) Order 1985 made under the Local Government Act 1985 Section 10) the Income and Expenditure Account is not set out using the Service Expenditure Analysis but details the major areas of expenditure for the Authority.

Note (1) Fixed Assets

(a) Movements in fixed assets were as follows:

	2008-2009			Total £000
	Land & Buildings (Freehold) £000	Land & Buildings (Leasehold) £000	Fixed Plant & Vehicles £000	
Gross Book Value as at 1 April 2008 and 31 March 2009	4,230	10,351	1,683	16,264
Additions	-	-	56	56
Accumulated Depreciation b/f	(186)	(1,773)	(486)	(2,445)
Depreciation	(62)	(592)	(183)	(837)
Accumulated Depreciation c/f	(248)	(2,365)	(669)	(3,282)
Net Book Value as at 31 March 2009	3,982	7,986	1,069	13,038
Net Book Value as at 31 March 2008	4,044	8,578	1,197	13,819

Note (2) Stock

	2008-2009 £000	2007-2008 £000
Stock is held at two locations as follows:		
Transport Avenue	100	104
Victoria Road	214	223
Balance as at 31 March 2009	314	327

The main type of stock held by the Authority includes protective clothing and replacement parts for fixed plant and equipment.

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Note (3) Debtors

	2008-2009	2007-2008
	£000	£000
Trade Waste	158	245
Agency	-	96
London Borough of Harrow	8,824	7,200
Other Local Authorities	1,036	2,148
Other	486	-
	10,504	9,689
Less provision for bad debts	(17)	(40)
	10,487	9,649

Note (4) Creditors

	2008-2009	2007-2008
	£000	£000
Transport and Tipping	(3,115)	(2,133)
Landfill Tax	(1,432)	(609)
Other	(2,135)	(1,105)
	(6,682)	(3,847)

Note (5) Long Term Borrowing

The Authority's capital expenditure is financed by an arrangement with the London Borough of Harrow. The sum outstanding as at 31 March 2009 totals £3.415m (£3.538m in 2007-2008). The interest rate charged was 4%.

	2008-2009	2007-2008
	£000	£000
Source of Loan:		
London Borough of Harrow	(3,415)	(3,538)
Analysis of loan by maturity:		
1 to 2 years	(156)	(162)
2 to 5 years	(374)	(388)
5 to 10 years	(624)	(647)
10 years +	(2,261)	(2,341)
	(3,415)	(3,538)

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Note (6a) Capital Adjustment Account

	2008-2009	2007-2008	
	£000	£000	
Balance Brought Forward	(10,656)	(11,337)	Deleted: -
Financing capital expenditure from revenue	-	-	Formatted: Font color: Auto
Deferred Charges Written Out	(28)	(28)	Deleted: -
Capital receipts use	-	-	Formatted: Font color: Auto
Minimum Revenue Provision (M.R.P.) (less provision for depreciation)	714	709	Formatted: Font color: Auto
	(9,970)	(10,656)	Deleted: 0

Note (6b) Revaluation Reserve Account

	2008-2009	2007-2008	
	£000	£000	
Balance as at 1 April	-	-	Formatted: Font color: Auto
Surplus on revaluation and restatement of fixed assets	-	-	Deleted: -
Balance as at 31 March	-	-	Formatted: Font color: Auto

Note (7) Earmarked Reserves

Earmarked reserves were made in 2008-2009 for the costs of the waste strategy, contractor costs and stage 2 procurement costs totalling £0.570m (£1.750m in 2007-2008). In addition surplus landfill allowances were treated as an earmarked reserve (£0.021m) under LATS (£0.938m in 2007-2008).

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Note (8) Financial Reporting Standard 17, Retirement Benefits (FRS17)

The accounts conform to the accounting and disclosure requirements of Financial Reporting Standard 17 (FRS17), as adapted for local authorities by CIPFA. For the financial year ended 31 March 2009 this requires inclusion of relevant amounts as well as disclosure of FRS17 figures in the accounts. The Authority's actuary, Hymans Robertson, was instructed, via the LPFA, to undertake the FRS17 calculations on behalf of the Authority as at 31 March 2009.

All permanent staff may participate in a defined benefit statutory scheme, administered by the London Pensions Fund Authority (LPFA) Pension Fund on behalf of the Authority, in accordance with the Local Government Scheme Regulations 1997. Although pension benefits will not actually be payable until employees retire, the authority has a commitment to make the payments that need to be made at the time that employees earn their future entitlement.

The Income and Expenditure Account reflects the current service costs (£0.336m in 2008-2009 and £0.360m in 2007-2008), the net return on assets (£0.132m in 2008-2009 and -£0.008m in 2007-2008) and changes to the Pension Reserve (-£0.161m in 2008-2009 and -£0.061m in 2007-2008) as advised by the Funds Actuary. The Fund's Actuary, based on triennial actuarial valuations, determines the contribution rate (employer's rate of 18.0% until March 2010). The Fund was valued at 31 March 2004, and again at 31 March 2008. The next valuation is due as at 31 March 2010. In addition, the Authority is responsible for pension payments relating to added years benefits awarded, together with the related increases (£0.012m in 2008-2009 and £0.011m in 2007-2008). There were no approvals to new pension augmentation payments in the year and therefore no capital values of estimated payments for employees were required.

The Funds Actuary estimates that the Net Pension Asset as at 31 March is a liability of £4.011m (£2.043m in 2007-2008), an increase of £1.968m as set out in the FRS17 notes to the Balance Sheet.

The objectives of FRS17 are to ensure that:

- Financial statements reflect at fair value the assets and liabilities arising from an employer's retirement obligations and any related funding;
- The operating costs of providing retirement benefits to employees are recognised in the accounting period(s) in which the benefits are earned by the employees, and the related finance cost and any other changes in value of the assets and liabilities are recognised in the accounting periods in which they arise, and
- The financial statements contain adequate disclosure of the cost of providing retirement benefits and the related benefits and the related gains, losses, assets and liabilities

Notes to the Core Financial Statements

The table below summarises the membership data by the actuary for the last formal valuation from which the FRS17 results are rolled forward, together with the latest available membership data.

	28 February 2009	31 March 2008
Employees	76	74
Deferred Pensioners	33	28
Pensioners	64	59

An actuarial valuation showing the potential pensions liability for the year ended 31 March 2009 in accordance with FRS17 is set out below.

Fair value of Employer Assets:

	31 March 2009 £000	31 March 2008 £000
Equities	4,405	5,862
Bonds	773	1,894
Property	1,932	1,764
Cash	618	294
	7,728	9,814

The above asset values as at 31 Mar 2009 are at bid value as required under FRS17. In previous accounting periods, the value of assets may have been reported at mid-market value. If the assets were valued at mid-market prices last year, the move to bid value will result in an actuarial loss in the revenue accounts.

Details of the difference between mid market and bid value of assets for the Fund as a whole by the Administering Authority have not been provided. Accordingly, there has been an estimation of the bid value of assets by applying an adjustment of -0.47% to the Employer's mid market value asset share as at 31 March 2009.

Relevant Balance Sheet entries are as follows:

	31 March 2009 £000	31 March 2008 £000
Fair Value of Employer Assets	7,728	9,814
Present Value of Funded Liabilities	(11,573)	(11,680)
Net (under) /overfunding in Funded Plans	(3,845)	(1,866)
Present value of Unfunded Liabilities	(166)	(177)
Unrecognised Past Service Cost	-	-
Net Assets / (Liabilities)	(4,011)	(2,043)
Amount shown in Balance Sheet		
Liabilities	4,011	2,043
Assets	-	-
Net Assets / (Liabilities)	(4,011)	(2,043)

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Notes to the Core Financial Statements

The LPFA Active Fund (in which the WLWA participates) amended its investment strategy over the last few years. The expected returns on assets reflect the underlying benchmarks.

Liabilities have been assessed on an actuarial basis using the "projected unit method", an estimate of pensions that will be payable in future years dependent on actuarial and financial assumptions. The main assumptions used by the actuary in these calculations are as shown below.

Assumptions as at	31 March	31 March	31 March	31 March
	2009	2008	2007	2006
	% per annum	% per annum	% per annum	% per annum
Price / Pension increases	3.1%	3.6%	3.2%	3.1%
Salary increases	4.6%	5.1%	4.7%	4.6%
Expected return on assets	6.4%	7.0%	7.2%	6.8%
Discount rate	6.9%	6.9%	5.4%	4.9%

Mortality

Life expectancy is based on the PFA92 and PMA92 tables, projected to calendar year 2033 for non pensioners and 2017 for pensioners. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	19.6 years	22.5 years
Future Pensioners	20.7 years	23.6 years

Note an additional liability loading of 3.5% for prospective pensioners and 1.7% for current pensioners has been applied.

Historic Mortality

Life expectancy for each of the year ends below is based on the PFA92 and PMA92 tables. The allowance for future life expectancy used for FRS17 purposes is shown in the following table:

Year ending	Current Pensioners	Prospective Pensioners
31 March 2009	Calendar year 2017	Calendar year 2033
31 March 2008	Calendar year 2017	Calendar year 2033
31 March 2007	Calendar year 2004	Calendar year 2017
31 March 2006	Calendar year 2004	Calendar year 2004
31 March 2005	Calendar year 2004	Calendar year 2004

Age ratings are applied to the above tables, based on membership profile.

Notes to the Revenue Account in relation to FRS17 are shown on the next page.

Notes to the Core Financial Statements

The service cost figures include an allowance for administration expenses of 0.5% of payroll. The Past Service Cost figure for this year includes £0 in respect of efficiency and other early retirements and £140,000 in respect of retrospective changes to member benefits that came into effect on 1 April 2008 as referred to in Section 3.

Recognition in the profit or loss:

	31 March 2009		31 March 2008	
	£000	% of pay	£000	% of pay
Current Service Cost	336	16.9%	360	19.9%
Interest Cost	819	41.1%	642	35.5%
Expected return on Employer Assets	(687)	(34.5%)	(650)	(36.0%)
Past Service Cost	140	7.0%	-	-
Losses / (Gains) on Curtailments and Settlements	-	-	-	-
Total	608	30.5%	352	19.5%
Actual Return on Plan Assets	(2,050)		(214)	

The movement in the surplus / deficit for the year to 31 March 2009 is as follows:

	Year to	Year to
	31 March 2009	31 March 2008
	£000	£000
Deficit at beginning of year	(2,043)	(2,829)
Current Service Cost	(336)	(360)
Employer contributions	447	291
Contributions in respect of Unfunded Benefits	11	11
Past Service Costs	(140)	-
Net return on assets	(132)	8
Actuarial gain / (losses)	(1,818)	836
Deficit at end of year	(4,011)	(2,043)

Reconciliation of defined benefit obligation:

	31 March	31 March
	2009	2008
	£000	£000
Opening Defined Benefit Obligation	11,857	12,066
Current Service Cost	336	360
Interest Cost	819	642
Contribution by Members	125	105
Actuarial Losses / (Gains)	(955)	(511)
Past Service Costs / (Gains)	140	-
Estimated Unfunded Benefits Paid	(11)	(11)

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Estimated Benefits Paid	(572)	(794)
Closing Defined Benefit Obligation	11,739	11,857

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Notes to the Core Financial Statements

Reconciliation of fair value of employer assets:

	31 March 2009	31 March 2008
	£000	£000
Opening Fair Value of Employer Assets	9,814	9,237
Expected Return on Assets	687	650
Contribution by Members	125	105
Contribution by the Employer	447	291
Contributions in respect of Unfunded Benefits	11	11
Actuarial Gains / (Losses)	(2,773)	325
Assets Distributed on Settlements	-	-
Unfunded Benefits Paid	(11)	(11)
Benefits Paid	(572)	(794)
Closing Fair Value of Employer Assets	7,728	9,814

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Amounts for the current and previous accounting periods:

	31 March 2009	31 March 2008
	£000	£000
Fair Value of Employer Assets	7,728	9,814
Present Value of Defined Benefit	(11,739)	(11,857)
Surplus / (Deficit)	(4,011)	(2,043)
Experience Gain / (Losses) on Assets	2,773	325
Experience Gain / (Losses) on Liabilities	4	685

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	31 March 2007	31 March 2006	31 March 2005
	£000	£000	£000
Fair Value of Employer Assets	9,237	8,605	6,712
Present Value of Defined Benefit	(12,066)	(11,958)	(10,179)
Surplus / (Deficit)	(2,829)	(3,353)	(3,467)
Experience Gain / (Losses) on Assets	82	1,085	187
Experience Gain / (Losses) on Liabilities	(9)	(4)	476

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The following table sets out an analysis of the amount recognised in the Statement of Total Recognised Gains and Losses (STRGL)

	31 March 2009	31 March 2008
	£000	£000
Actuarial Gains / (Losses)	(1,818)	836
Increase / (Decrease) in Irrecoverable Surplus from Membership	-	-

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Actuarial Gains / (Losses) recognised in STRGL	(1,818)	836
Cumulative Actuarial Gains and Losses	(1,318)	500

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	31 March 2007	31 March 2006	31 March 2005
	£000	£000	£000
Actuarial Gains / (Losses)	684	(140)	(880)
Increase / (Decrease) in Irrecoverable Surplus from Membership	-	-	-
Actuarial Gains / (Losses) recognised in STRGL	684	(140)	(880)
Cumulative Actuarial Gains and Losses	(336)	(1020)	(880)

Analysis of projected amount to charged to operating profit for the year to 31 March 2010:

Year Ended:	31 March 2010	
	£000	% of pay
Projected Current Service Cost	279	14.9%
Interest on Obligation	805	43.0%
Expected Return on Plan Assets	(495)	(26.4%)
Past Service Costs	-	-
Losses / (Gains) on Curtailments and Settlements	-	-
Total	589	31.5%

Note (9) Landfill Allowances Trading Scheme (LATS)

The Waste and Emissions Trading Act 2003 aims to achieve the requirements of the EU Landfill Directive by progressively reducing the amount of biodegradable municipal waste that waste disposal authorities may send to landfill. The Act provides the legal framework for the Landfill Allowances Trading Scheme (LATS), which commenced on 1 April 2005. The Authority had sufficient landfill allowances for 2008-2009 and unused allowances (subject to audit/reconciliation by DEFRA for 2008-2009) have been "banked" under the scheme. However, since 2009-2010 is a target year, any unused allowances must be traded by September 2009 or be lost.

The financial statements reflect the accounting requirements of the LATS scheme and follow guidance issued by CIPFA and the SORP 2008. The recognition as income of the allowances made by DEFRA is shown, together with the liability of landfill allowances used. Allowances are valued at the CIPFA recommended figure of £0.10 per tonne for 2008-2009 (£5.00 in 2007-2008). The Income and Expenditure Account net deficit includes £0.918m loss (£1.307m in 2007-2008) on unused Landfill Allowances. The loss arises from the reduced average value compared to 2007-2008. The value of unused allowances, £0.021m in 2008-2009 (£0.938m in 2007-2008) are treated as an earmarked reserve. The Authority has taken the view that there could be scope to trade all unused allowances prior to the closing of the trading window in September 2009.

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	31 March	31 March
	2009	2008
	£000	£000
LATS balances	(21)	(938)

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Note (10) Other Income and Expenditure Notes

(a) Breakdown of reconciling items in the Statement of the Movement on the General Balance

	2008-2009 £000	2007-2008 £000
Amounts included in the Income and Expenditure Account but required by statute to be excluded		
Depreciation	(837)	(837)
Government Grants Deferred	28	28
Contribution from the Pension Reserve	(161)	(61)
	(970)	(870)
Amounts not included in the Income and Expenditure Account but required by statute to be included		
Statutory provision for repayment of debt	123	128
Capital expenditure charged to General Balances	-	-
	123	128
Transfer to / from Balances		
Transfer to / from earmarked reserves	(1,180)	442
	(1,180)	442
Net additional amount to be (credited)/debited to General Balances for the year	(2,027)	(300)

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(b) Publicity

The Authority is required, under Section 5 of the Local Government Act 1986, to keep a separate account of net expenditure on publicity. The only expenditure on publicity in 2008-2009 was the recruitment of the Director and Assistant Director (Resources).

	2008-2009 £000	2007-2008 £000
Promotion and publicity	5	-
	5	-

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(c) Members Allowances

Members do not receive allowances from the Authority.

(d) Leasing

Plant & Equipment

The Authority uses plant and equipment financed under the terms of operating leases. The amount charged to revenue in respect of operating leases was £0.344m in 2008-2009 (£0.482m in 2007-2008). There were undischarged obligations in respect of these leases of £0.972m at 31 March 2009 (£1.317m at 31 March 2008). The Authority is committed to making payments for the undischarged obligations as follows:

	Annual Costs £000
2009-2010	344
2010-2011	256
2011-2012	161
2012-2013	121
2013-2014	90
2014-2015	£
Total	1,317

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Premises

Of the four premises occupied by the Authority, one (Twyford Waste Transfer Station) is owned by the Authority freehold whilst the other three premises are occupied under leases, as follows:

(a) Mogden Office

The two leases for office accommodation at Mogden for the Authority's management and administrative functions run until 31 August 2012 unless terminated by twelve months' notice by either side.

(b) Transport Avenue Waste Transfer Station, Brentford

Following the expiry of its 30-year lease for this rail transfer station on 24 December 2004, the Authority's continued occupancy has been protected by a statutory right to renew the lease for up to 15 years. The opportunity was taken to negotiate an entirely new lease that will meet the Authority's long-term waste strategy needs. Agreement on the rent under the new lease was reached during the course of 2006-2007 and payment of the rent at the new level is incorporated into these accounts. The rent will be subject to five-yearly reviews with the next review date being 14 September 2010.

(c) Victoria Road Waste Transfer Station, South Ruislip

The Authority's lease for this rail transfer station runs until March 2098. The lease provides for six-yearly rent reviews and during the course of 2006-2007 agreement was reached on a new rent level to apply from the last review date of 29 September 2004. These accounts incorporate payment of the rent at the new level. The next rent review

date will be 29 September 2010. Negotiations are in hand with the landlord to modernise the lease, similarly to Transport Avenue, to allow redevelopment of the site to meet the Authority's long-term waste strategy needs.

The future annual commitments under operating leases were as follows:

Amounts payable	Annual Costs £000
Expiring within one year	-
Expiring between two and five years	-
Expiring after five years	1,100*

* Subject to change on completion of rent reviews in 2010

(e) Employees

The number of employees whose remuneration during 2008-2009, excluding pension contributions, was £50,000 or more was:

Remuneration Band	Number of Employees	
	2008-2009	2007-2008
£50,000 to 59,999	2	2
£60,000 to 79,999	-	-
£80,000 to 89,999	1	1
£90,000 to 99,999	-	-
£100,000 to 110,000	1	1

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(f) External Audit Fees

The Income and Expenditure Account includes external audit fees for services carried out under the Audit Commission's "Code of Audit Practice" in accordance with section 5 of the Audit Commission Act 1998. The Audit Commission appointed Deloitte & Touche LLP as the Authority's external auditors in respect of the audit of the accounts. The external auditor did not have to perform any work in respect of statutory inspections under section 10 of the Local Government Act. The following table sets out the audit fees reflected in the accounts.

	2008-2009 £000	2007-2008 £000
Annual audit: 2007-2008	-	29
Annual audit: 2008-2009	29	-
Fees for other services (note 1)	-	6

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Note 1: The External Auditor was requested to review the Reserves Policy of the Authority. The conclusions of this review were reported to the January 2008 meeting of the Authority.

(g) Related Party Transactions

This disclosure has been prepared after considering the requirements of "related party transactions" in accordance with the Authority's interpretation and understanding of Financial Reporting Standard 8 (FRS8) and its applicability to the public sector utilising current advice and guidance. Any disclosure under FRS8 is designed to set out relationships with other parties that might materially affect the Authority. The Authority is composed of one Councillor from the six constituent boroughs, the London Boroughs of Brent, Ealing, Harrow, Hillingdon, Hounslow and Richmond-upon-Thames and is financed by an annual levy on the constituent boroughs. Details of the borough levies are set out in the Income and Expenditure Account. The Authority also received payments from the constituent boroughs in respect of section 52(9) charges for the disposal of non-household waste.

The Authority has sought and received declarations from Members, the advisors and senior officers of any "related party transaction" in which they, or their related parties, have been engaged in during 2008-2009. No related party transactions were declared. The officers in the post of Clerk to the Authority and the Chief Technical Officer are also Chief Officers at the borough of Hounslow and the Treasurer is from Harrow. The Authority pays for the services they give. The Authority also receives support services from Hounslow and Harrow. The costs of these services (set out below) are reflected in the Income and Expenditure Account.

Support Services	2008-2009	2007-2008
	£000	£000
Hounslow	102	14
Harrow	128	117

(h) Contingent Liabilities

There are no outstanding contingent liabilities.

Note (11) Financial Instruments

(a) Balance Sheet

Accounting regulations require the “financial instruments” (investment, lending and borrowing of the Authority) shown on the balance sheet to be further analysed into various defined categories. The investments, lending and borrowing disclosed in the balance sheet are made up of the following categories of “financial instruments”.

There are no significant differences between the carrying value and the fair value of these items, as they are cash related loans and receivables.

	Long-term		Current	
	2008-2009	2007-2008	2008-2009	2007-2008
	£000	£000	£000	£000
Borrowings				
Financial liabilities at amortised cost	(3,415)	(3,538)	-	-
Investments				
Loans and receivables	-	-	8,828	7,200

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(b) Gains and losses on financial instruments

The gains and losses recognised in the Income and Expenditure account and STRGL in relation to financial instruments are made up as follows:

	Financial Liabilities Liabilities at amortised cost		Financial Assets Loans and receivables		TOTAL	
	2008-2009	2007-2008	2008-2009	2007-2008	2008-2009	2007-2008
	£000	£000	£000	£000	£000	£000
Interest expense	(164)	(190)	-	-	(164)	(190)
Interest income	-	-	338	447	338	447
Net gain for the year	(164)	(190)	338	447	174	257

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SECTION 9: ANNUAL GOVERNANCE STATEMENT

1. Scope of Responsibility

The WLWA 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 Authority also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging its responsibilities the Authority ensures that there is a sound system of internal control, which facilitates the effective exercise of its functions, including arrangements for the management of risk.

The WLWA is a single purpose authority that was established on 1 January 1986 to undertake the waste disposal functions set out in the Waste Regulation and Disposal (Authorities) Order 1985 made under the Local Government Act 1985 Section 10. It is an Authority that:

- Facilitates the receipt and recycling or disposal of the waste collected by the six constituent boroughs;
- Transports and disposes of the waste which the constituent boroughs receive at their civic amenity sites; and
- Stores and disposes of abandoned vehicles that are removed by the constituent boroughs.

2. The System of Internal Control

Internal control systems are designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. Internal control systems are based on an ongoing process designed to identify and prioritise the risks to the achievement of the Authority'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 main elements of a system of internal control have been in place during 2008-2009 and up to the date of approval of the annual accounts. The Authority has also a Risk Assessment Register, which is updated and reported on an annual basis.

3. The Internal Control Environment

The key elements of the internal control environment are summarised as follows:

Establishing and monitoring the Authority's objectives

The objectives of the Authority are set out in the Annual Report published in June of each year. The Board also receives regular financial and service related reports during the year on those objectives.

Policy and decision-making

The Authority is managed by six Members, one from each of the constituent

Boroughs. Standing Orders and Financial Regulations of the Authority govern the Authority. A directly employed Director together with Advisers from constituent boroughs also supports the Board. The Advisers are the Clerk to the Authority (who acts as the Monitoring Officer) from Hounslow, the Treasurer (the Chief Financial Officer) from Harrow, and the Chief Technical Adviser also from Hounslow.

Compliance

The WLWA has a duty to ensure that it acts in accordance with the law and various regulations, including European Commission Directives, in the performance of its functions. It has developed policies and procedures for its staff to ensure that, as far as possible, all staff understand their responsibilities both to the Authority and the public.

Economic, effective and efficient use of resources

The Authority strives to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness as required by the Best Value duty.

Financial Management

The Treasurer has the statutory responsibility under Section 73 of the Local Government Act 1985 for the proper administration of the Authority's financial affairs and for undertaking the responsibilities outlined in the Accounts and Audit Regulations. The systems of internal control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

The system of internal control is based on a framework of regular management information, financial regulation, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability.

The Director of the Authority is responsible for ensuring that an effective system of internal control is maintained and operated for Authority resources. The Director is also responsible for establishing, reviewing and maintaining effective internal controls, which include promotion of:

- compliance with Authority policy and regulations;
- probity and regularity, including accuracy in recording transactions; and
- high standards of conduct and accountability.

The Internal Audit service (provided by the London Borough of Harrow) independently appraises the adequacy of these systems and reports on strengths and weaknesses.

In addition the Director and Advisers will undertake development and maintenance of the internal control systems, which include:

- The setting of annual budgets for approval by the Board, including a three-year revenue budget forecast;
- Budget monitoring;
- Periodic and annual financial and services related reports to the Authority setting out financial performance against the approved budget; and
- Liaison and consultation maintained with the constituent boroughs on technical and financial matters via joint forums.

Performance Management

The Authority publishes Performance Indicators in the Annual Report.

4. Review of Effectiveness

The WLWA has responsibility for reviewing the effectiveness of the system of internal control. The effectiveness of the system of internal control was informed by:

- Work of managers within the Authority;
- Regular reports to the Authority;
- Work of Internal Audit; and
- The External Audit Annual Letter.

A risk-based approach is used in the development of the Internal Audit work over a five-year plan for the Authority, with Internal Audit cover provided to defined standards. Internal Audit reports were provided to senior officers at the conclusion of audit reviews and did not indicate any fundamental weaknesses in control systems in the areas examined. Summaries of Internal Audit reports are made to the Authority. There were no system control issues that required to be reported in detail to the Authority. Further reviews will be conducted by Internal Audit during 2009-2010.

5. Conclusion

The Authority has considered the effectiveness of the system of internal control by the WLWA and plans to address any weaknesses that may be identified in future and to ensure continuous improvement of the systems is in place. The Authority has considered its risk management arrangements and these will assist the formalisation of the assurance framework covering the Authority's current risks and of the Managers review of controls effectiveness. The Authority will review these arrangements on a periodic basis.

Councillor Irwin Van Colle
Chairman of the Authority

Terry Welsh
Clerk to the Authority

SECTION 10: INDEPENDENT AUDITOR OPINION ON THE STATEMENT OF ACCOUNTS

Independent auditors' report to the Members of West London Waste Authority

Opinion on the financial statements

We have audited the Authority accounting statements and related notes of West London Waste Authority for the year ended 31 March 2009 under the Audit Commission Act 1998. The Authority accounting statements comprise the Income and Expenditure Account, the Statement of the Movement on the General Fund Balance, the Balance Sheet, the Statement of Total Recognised Gains and Losses, the Cash Flow Statement, and the related notes. These accounting statements have been prepared under the accounting policies set out in the Statement of Accounting Policies.

This report is made solely to the members of West London Waste Authority in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 36 of the Statement of Responsibilities of Auditors and of Audited Bodies prepared by the Audit Commission.

Respective responsibilities of the Chief Finance Officer and auditor

The Chief Finance Officer's responsibilities for preparing the financial statements in accordance with relevant legal and regulatory requirements and the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2008 are set out in the Statement of Responsibilities for the Statement of Accounts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the Authority accounting statements present fairly, in accordance with relevant legal and regulatory requirements and the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2008:

- the financial position of the Authority and its income and expenditure for the year; and
- the financial position of the Group and its income and expenditure for the year.

We review whether the governance statement reflects compliance with 'Delivering Good Governance in Local Government: A Framework' published by CIPFA/SOLACE in June 2007. We report if it does not comply with proper practices specified by CIPFA/SOLACE or if the statement is misleading or inconsistent with other information we are aware of from our audit of the financial statements. We are not required to consider, nor have we considered, whether the governance statement covers all risks and controls. Neither are we required to form an opinion on the effectiveness of the Authority's corporate governance procedures or its risk and control procedures

We read other information published with the Authority accounting statements, and consider whether it is consistent with the audited Authority accounting statements. This other information comprises only the Explanatory Foreword. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the Authority accounting statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with the Audit Commission Act 1998, the Code of Audit Practice issued by the Audit Commission and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the Authority accounting statements and related notes. It also includes an assessment of the significant estimates and judgments made by the Authority in the preparation of the Authority accounting statements and related notes, and of whether the accounting policies are appropriate to the Authority's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Authority accounting statements and related notes are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the Authority accounting statements and related notes.

Opinion

In our opinion:

- The Authority financial statements present fairly, in accordance with relevant legal and regulatory requirements and the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2008, the financial position of the Authority as at 31 March 2008 and its income and expenditure for the year then ended; and

Conclusion on arrangements for securing economy, efficiency and effectiveness in the use of resources

Authority's Responsibilities

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance and regularly to review the adequacy and effectiveness of these arrangements.

Auditor's Responsibilities

We are required by the Audit Commission Act 1998 to be satisfied that proper arrangements have been made by the Authority for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires us to report to you our conclusion in relation to proper arrangements, having regard to relevant criteria specified by the Audit Commission for other local government bodies. We report if significant matters have come to our attention which prevent us from concluding that the Authority has made such proper arrangements. We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Conclusion

We have undertaken our audit in accordance with the Code of Audit Practise and having regard to the criteria for waste authorities specified by the Audit Commission, except for arrangements to ensure robust risk management and internal control, we are satisfied that West London Waste Authority has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2009

Certificate

We certify that we have completed the audit of the accounts in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Paul Schofield (Engagement Lead)
For and on behalf of Deloitte LLP
Appointed Auditor
St Albans, United Kingdom
30 September 2009

SECTION 11: FURTHER INFORMATION

The Authority has a policy of providing full information about its affairs. Interested parties have a statutory right to inspect the accounts before the audit is completed. The availability of the accounts for inspection by the public is advertised in the local press each year.

Further information on the activities and accounts of the WLWA may be obtained from:

Operational Activities

The Director,
West London Waste Authority,
Mogden Works,
Mogden Lane,
Isleworth,
Middlesex,
TW3 7LP
info@westlondonwaste.gov.uk

Accounts

The Treasurer,
West London Waste Authority,
c/o London Borough of Harrow,
Corporate Finance Directorate,
PO Box 21,
Civic Centre,
Harrow, Middlesex,
HA1 2UJ

WEB: www.westlondonwaste.gov.uk



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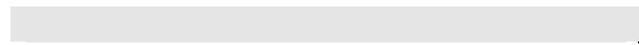
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