



This should be read in conjunction with
AMENDMENT TO PAPER BD09P06
Adoption of the Directors' Report And Financial Statements for JNCC Support Co for
the year ended 31 March 2009
<http://www.jncc.gov.uk/page-4894>

JNCC SUPPORT CO.
COMPANY BOARD

ADOPTION OF THE DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR JNCC SUPPORT CO FOR THE YEAR ENDED 31 MARCH 2009

This paper was provided to the Board for decision/discussion or information.
Please refer to the minutes of the meeting for Board's position on the paper.

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**JNCC SUPPORT CO
COMPANY BOARD**

**AMENDMENT TO PAPER BD09P06
ADOPTION OF THE DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR
JNCC SUPPORT CO FOR THE YEAR ENDED 31 MARCH 2009**

The items below include an adjustment to the Statement on Internal Control requested by members at the Audit & Risk Management Committee at their meeting on 16 June 2009, together with details of minor amendments that had been made to the accounts after Paper BD09P06 had been distributed to the ARMC members.

- 1. Page 5 – Director’s Report - Comparative figures for 2007/08 have been added in the sections headed “Review of business” and “Fixed assets” and the following sections have been inserted following a request from NAO received after the ARMC meeting:**

Personal data

There were no losses of personal data in 2008/09

Sickness absence

The average number of days sickness absence per full time employee equated to 5.64 days (7.73 days in 2007/08).

- 2. Page 8 - Statement on Internal Control: Para 3.2 to be replaced with the following:**

3.2 Embedding risk management

The risk management strategy entails embedding the risk management process into each part of the management, planning delivery and reporting process. All three Management Groups as well as the Executive Management Board take a formal role in the risk management process and have responsibility for ensuring risk management processes remain effective and relevant to the organisation’s needs. Programme Leaders are required to identify risks in their projects and programmes and attribute a rating in each of 5 specified areas. High risk/high cost projects are identified through the planning process and the Executive Directors have direct involvement in scrutinising project plans for these projects, ensuring they are satisfactory and are reviewed regularly with Programme Leaders. Staff are trained on how to identify risk through an annual risk workshop and an element of risk management is included in some corporate training courses.

- 3. Internal Members are asked to note that the sub-headings in the final version of the Statement of Control will be slightly re-arranged and re-numbered to improve presentation.**

4. **Page 13 - Remuneration Report – the opening sentence of the second paragraph following the heading “Contracts of Employment” to be replaced with the following:**

Unless otherwise stated below, the directors and officials covered by this report hold appointments which are open ended.

5. **Page 16 - Remuneration Report – the time commitment figure for the Chairman has been amended from 52 days to 104 days, and following a request from NAO received after the ARMC meeting, full time equivalent salary figures in £000s have been inserted for the Chairman (95 – 100), the independent members (80 – 85), J Gould (50 – 55) and A Stott (50 – 55).**
6. **Page 23 – Note 1 Accounting policies – following a request from NAO received after the ARMC meeting, the following section has been inserted:**

Financial Instruments

Trade debtors:

Trade debtors do not carry any interest and are recognised and carried at the lower of their original invoiced value or recoverable amount. Provision is made when there is objective evidence that the asset is impaired. Balances are written off to the profit and loss account when the probability of recovery is assessed as being remote, or the cost of recovery is considered uneconomic.

Trade creditors:

Trade creditors are not interest bearing and are stated at their nominal value.

7. **Page 24 – Note 1 Accounting policies – first paragraph under the heading of “Taxation” to be replaced with the following:**

JNCC Support Co is not trading with a view to profit and is currently seeking clarification with HM Revenue and Customs to confirm that it has no liability to Corporation Tax. Notwithstanding this, any liability arising would be limited to that due on the receipt of bank interest, the tax liability upon which has been estimated at a maximum of £16,000 for the period April 2005 to March 2009, an amount considered below the level of materiality applied to these accounts.

8. **Page 32 – Note 23 Related party transactions – the opening paragraph to be replaced with the following:**

The Company receives its grant-in-aid funding from Natural England, Scottish Natural Heritage, the Countryside Council for Wales, (the GB conservation bodies), the Department of the Environment in Northern Ireland and the Department of Environment, Food and Rural Affairs (Defra).The GB conservation bodies are regarded as Non-

Departmental Public Bodies respectively sponsored by Defra, the Scottish Government and the Welsh Assembly Government. The GB conservation bodies, the Department of the Environment in Northern Ireland and Defra are considered to be related parties. During the year the Company has carried out a number of material transactions with these bodies in the normal course of business. The quantum of the transactions between the Company and these bodies was as follows:

9. Page 33 – The following additional note to the accounts to be inserted:

24 Intra-government balances

	Debtors: amounts falling due within one year £	Debtors: amounts falling due after more than one year £	Creditors: amounts falling due within one year £	Creditors: amounts falling due after more than one year £
Balances with other central government bodies at 31 March 2009	85,217	0	3,156	0
Totals as at 31 March 2008	318,078	0	87,787	0

There were no balances outstanding with local authorities, public corporations and trading funds or NHS trusts in 2008/09 or 2007/08.