

JNCC Support Co.

Board of Directors

ADDENDUM TO THE ANNUAL REPORT AND ACCOUNTS FOR 2015/16

Paper by David Burton

1. Action required

- 1.1 The Board is invited to note the amendments detailed below in discussing the Annual Report and Accounts for 2015/16.

2. Amendments to paper BD16 02

- 2.1 Since circulation of paper BD16 02 some amendments to the Annual Report and Accounts for 2015/16 have been made. The most significant change is the addition of a note to the accounts detailing the impact of a prior year adjustment on the profit and loss account and balance sheet for 2014/15. This note is reproduced below.

24. Prior year adjustment

An adjustment has been made to the prior year accounts as a result of adopting FRS 102. This requires that the accounts reflect the cost of holiday pay accrued but not taken as at 31 March for 2015 and 2016. The calculation of accrued holiday pay as at 31 March 2015 resulted in an increase in costs for the year of £195,000. The effect of this on the profit and loss account and balance sheet for 2014/15 are summarised below.

	Published prior year figure £ 000s	Adjustment £ 000s	Restated prior year figure £ 000s
Profit and loss account: Cost of activities	(8,951)	(195)	(9,146)
Balance sheet: Creditors – amounts falling due within one year	(723)	(195)	(918)

- 2.2 There were also a number of minor amendments which are summarised in the accompanying table.

Page	Previous text	Amended to
12	The audit fee charged in the Profit and Loss Account was £18,500 (£18,500 in 2014/15).	The audit fee charged in the Profit and Loss Account was £19,950 (£18,500 in 2014/15).
14	Any significant risks identified by management, considered likely to affect the performance of the business, have been reported as part of the Governance Statement commencing on page 33 of this report.	Any significant risks identified by management, considered likely to affect the performance of the business, have been reported as part of the Governance Statement commencing on page 18 of this report.
14	Further details of performance against priority performance measures are given on page 33 .	Further details of performance against priority performance measures are given on pages 58 to 62 .
19	Three new members, Professor Howard Platt, Dr Madeleine Harvard and Ms Diane McCrea joined the Committee in November 2015.	Three new members, Professor Howard Platt, Dr Madeleine Havard and Ms Diane McCrea joined the Committee in November 2015.
46	Auditors' remuneration 19	Auditors' remuneration 20
46	Travel and subsistence 371	Travel and subsistence 370
48	Employer's contributions of £17,000 (£16,000 in 2013/14)	Employer's contributions of £17,000 (£16,000 in 2014/15)
48	Contributions due to the partnership pension providers at the balance sheet date were £2,000 (£1,000 at 31 March 2014).	Contributions due to the partnership pension providers at the balance sheet date were £2,000 (£1,000 at 31 March 2015).
49	2015/16	2014/15
49	2013/14	2014/15
53	The profit and loss account for 2014/15 have been restated to reflect the effect of a prior year adjustment.	The profit and loss account for 2014/15 has been restated to reflect the effect of a prior year adjustment.
54	Others 2015/16	Others 2014/15
56	Collate and provide access to biodiversity data and produces derived from them	Collate and provide access to biodiversity data and products derived from them