



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.

To view other Board papers and minutes visit <http://www.jncc.gov.uk/page-3326>

To find out more about JNCC visit <http://www.jncc.gov.uk/page-1729>

**JNCC SUPPORT CO.
COMPANY BOARD**

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

Paper by Brian Lawrence

1. It is the responsibility of the Company Board to approve the Directors' Report and Financial Statements for the company so that the Company Secretary may deliver the accounts and reports to the Registrar at Companies House.
2. Under the governance arrangements for the company the Audit and Risk Management Committee is required to examine the Directors' Report and Financial Statements and Letter of Representation and make comments to the Board on any concerns that it may have over the accounts or letter prior to the Board approving them.
3. Copies of the Directors' Report and Financial Statements, attached at Annex 1, are being circulated to the members of the Audit and Risk Management Committee at the same time as to Board Members. The Audit and Risk Management Committee will discuss the Report and Statements at its meeting on Tuesday 16 June, and any concerns raised will be reported to the Board meeting.
4. This year the National Audit Office (NAO) has taken over responsibility for the external audit from the previous auditors, Moore Stephens, following the coming into force of the Government Resources and Accounts Act 2000, (Audit of Non-profit-making Companies) Order 2009. NAO has advised that JNCC should only produce their accounts in a single format and therefore these accounts will be printed within the JNCC Annual Reports and Accounts as well as being submitted to Companies House.
5. Attached at Annex 2 is the Letter of Representation which is to be signed by the Managing Director on behalf of the Board, confirming that the Board is satisfied as to the completeness of information provided and disclosures given to the external auditors.
6. The Board is asked to **approve** the Directors' Report and Financial Statements and Letter of Representation for the year ended 31 March 2009.

ANNEX 1

Company number:
05380206 (ENGLAND AND WALES)

JNCC SUPPORT CO
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009 (DRAFT)

JNCC Support Co.
Company Information

Company number: 05380206 (England and Wales)

Directors: Dr P Bridgewater (Chair)
Mr P M Archdale (Appointed 1 March 2009)
Mr P Casement
Mr P A Christensen
Mr D J Crawley
Dr J C Goold (Appointed 1 October 2008)
Professor D Hill
Dr I M Joyce
Mr J Lloyd Jones OBE
Mr D E Pritchard
Mr D Steer
Mr A Thin
Professor M B Usher
Professor L M Warren
Judith Webb (Appointed 1 September 2008)
Mr M J M Yeo
Dr R A Brown (Resigned 17 February 2009)
Professor P Doyle (Resigned 31 March 2009)
Dr M A Vincent (Resigned 30 September 2008)

Secretary: Mrs S E McQueen

Registered Office: Monkstone House
City Road
Peterborough
Cambridgeshire
PE1 1JY

Auditors: National Audit Office

Bankers: Lloyds Bank Plc
30-31 Long Causeway
Peterborough
PE1 1YH

JNCC SUPPORT CO

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2009

The directors present their report and the financial statements for the year ended 31 March 2009.

JNCC Support Co - history and statutory background

The Joint Nature Conservation Committee (JNCC) is the statutory adviser to Government on UK and international nature conservation. Its work contributes to maintaining and enriching biological diversity, conserving geological features and sustaining natural systems.

JNCC delivers the UK and international responsibilities of the Council for Nature Conservation and the Countryside (CNCC), the Countryside Council for Wales (CCW), Natural England (NE), and Scottish Natural Heritage (SNH).

JNCC, originally established under the Environmental Protection Act 1990, was reconstituted by the Natural Environment and Rural Communities Act 2006.

The JNCC Support Co is a company limited by guarantee established in 2005 whose principal activity is the provision of support to the JNCC.

Funding

The total budget for JNCC is set each year by Ministers of the Department for Environment, Food and Rural Affairs after consultation and in agreement with their Scottish, Welsh and Northern Irish colleagues.

The budget comprises two parts: those 'reserved' matters funded by the Department for Environment, Food and Rural Affairs; and all other work funded through the Countryside Council for Wales, Natural England and Scottish Natural Heritage (the GB conservation bodies) and the Department of the Environment in Northern Ireland.

The Department for Environment, Food and Rural Affairs and devolved administrations ring-fence the relevant element of grant-in-aid to their respective funding bodies. Any grant-in-aid provided by a Department/administration for the year in question will be voted in the Department's/administration's Estimate and will be subject to Parliamentary control.

Funding from other sources, which is usually linked to specific projects, is detailed in the accounts.

Review of business

During 2008/09 the company made a significant contribution to nature conservation on both the national and international level via an extensive and varied programme of work. 34 of the company's 36 Key Performance Indicators have been met with details of key achievements and performance against specific targets being detailed in the company's annual report.

As a company working entirely within the public sector the company is required by H.M. Treasury not to build up sizable reserves and to budget to break-even year on year. For the year-ending 31st March 2009 the company made a small loss of £29,000, which reduced total reserves to £398,000. The company continues to demonstrate a high level of control over the management of public monies for which it has stewardship responsibilities.

The company allocates resources against existing income streams. The board assesses the potential impact of financial and non-financial risk on a continuing basis, through the company's system of internal controls and an overview from the Audit and Risk Management Committee which is chaired by a non executive director and reports to the board. The directors are not aware of any significant risk which may have an impact on the ability of the company to continue to operate at the current level of activity.

Future developments

The directors do not anticipate any significant changes in the turnover or the activities of the company. The principal strategic objectives of the company are changing slightly to reflect devolution and align the work of the JNCC with what it has identified as the major conservation issues it faces. The principal strategic objectives for 2009/10 are:

- contribute to the development of the UK, EU and global evidence base and identify future challenges to UK biodiversity and geodiversity by gathering intelligence and assessing risk and opportunity
- provide advice and long-term thinking on solutions to biodiversity and geodiversity challenges, and engage in, commission and deliver initiatives to address these challenges:
 - a. outside territorial waters
 - b. in the Overseas Territories and Crown Dependencies
 - c. globally
- act as an informed link between national, European and global decision-making and implementation bodies, and provide advice on policy and implementation and communicate best practice to stakeholders working across and at these scales.

Donations

There were no political and charitable donations in the year.

Fixed assets

In 2008/09 the company spent £10,000 on improvements to leasehold premises, £65,000 on computer equipment and £41,000 on software licences.

Payment of creditors

JNCC follows the principles of the Better Payment Practice Code, and the policy is to ensure that all payments are made by the due date. This policy is known throughout the organisation and there is a formal complaints procedure to enable suppliers' complaints to be dealt with quickly. 95% of invoices were paid within the due date in 2008/2009, an improvement of 3% on the previous year. The JNCC has also taken the steps necessary to meet, where possible, the Treasury's target of paying invoices within 10 days of receipt to assist suppliers in the current demanding economic climate.

Results and dividends

The company has no issued share capital and consequently the question of the payment of a dividend does not arise.

Directors' interests

As the company has no share capital, directors have no rights to subscribe for additional shares or debentures.

The articles of association do not require any of the directors to retire by rotation, however directors have to retire if they are no longer members of the company or cease to be members of the Executive Management Board. A Member will cease to be a member of the Company if they cease to be a member of the Joint Committee.

Responsibilities of the directors

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit and loss of the company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and maintained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Amounts are presented within items in the profit and loss account and balance sheet, the directors have had regard to the substance of the reported transactions or arrangement, in accordance with generally accepted accounting principles or practice. In the case of each of the persons who are directors at the time when the directors' report is approved:

- so far as the directors are aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing the report) of which the company's auditors are unaware, and
- each director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

Following the passing of The Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009 the Comptroller and Auditor General is empowered to audit the JNCC Support Co's financial statements and for 2008/09 and future years the auditors will be the National Audit Office.

On behalf of the board

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Mrs S E McQueen
Company Secretary

Date :

Monkstone House
City Road
Peterborough
Cambridgeshire
PE1 1JY

Statement on Internal Control

1. Scope of responsibility

As Managing Director, I have responsibility for maintaining a sound system of internal control, for the JNCC and its Support Company that supports the achievement of the JNCC's policies, aims and objectives, whilst safeguarding the public funds and the assets for which I am personally responsible, in accordance with the statement of accounting responsibilities placed upon me by the Chief Executive of Natural England on her own behalf and that of the Accounting Officers of Scottish Natural Heritage, the Countryside Council for Wales and the Department of the Environment (Northern Ireland) in accordance with the responsibilities assigned to them in Managing Public Money.

The Joint Committee and company Board sets the strategy and programmes of work and monitors implementation respectively. Programmes, performance indicators and associated risks are agreed with Ministers following assessment by the JNCC Sponsors Group. This group comprises representatives from government departments, devolved administrations and the country conservation bodies. The JNCC Sponsors Group also monitors achievement of programmes.

2. The purpose of the system of internal control

The system of internal control is 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. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the JNCC'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 system of internal control has been in place in the JNCC for the year ended 31 March 2009 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

3. Capacity to handle risk.

3.1 Leadership

Responsibilities relate to me as analogous Accounting Officer. A risk management strategy is in place, which outlines how I and my Executive Management Board colleagues require the organisation to manage risk. The Executive Management Board is committed to embedding the principles of effective risk management into the culture of the organisation.

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 have responsibility

for ensuring risk management processes remain effective and relevant to the organisation's needs. 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.

4. The risk and control framework

4.1 Strategy

JNCC's risk management strategy has been drawn up and implemented in line with Treasury guidance. Key elements of the strategy include:

- maintenance of organisation-wide risk registers, comprising high-level corporate risks, high inherent risks and medium/low risks, that is comprehensively reviewed on an annual basis;
- assignment of risk owners to each risk (members of the Executive Management Board for corporate risks, appropriate senior managers for high inherent and medium/low risks); and
- quarterly reports from managers on the steps they are taking to manage risks in their areas of responsibility, including reports on the effectiveness of controls in place to manage the risks, and progress reports on implementing future controls.

The JNCC takes a balanced approach to determining its risk appetite, by accepting that major risks affecting the organisation must be controlled, but that exposure to some risks is necessary to enable the effective delivery of its objectives. The risk register specifically addresses the risk of delays to decision-making and missed opportunities through excessive caution. During 2008/09, some of the main risk priorities for the JNCC related to:

- a change in the functions, composition or resourcing arrangements of JNCC and/or Company arising from statutory/political changes in the country agencies or sponsor bodies.
- mismatch between resources needed to implement JNCC's strategy over an appropriate timescale and funding provided by Government; and
- other Government bodies take on functions of national and international significance without agreement of Joint Committee.

5. Financial Control

The JNCC's system of internal financial control is based on a framework of regular management information, administration procedures including the segregation of duties, and a system of delegation and accountability. In particular, it includes:

- an online, real-time Financial Management Information System;

- Financial Memorandum and Financial Regulations;
- comprehensive budgeting systems ;
- regular reviews by the Executive Management Board of periodic and annual financial reports which indicate financial performance against the forecasts and Key Performance Indices; and
- anti-fraud and corruption policy.

6. Review of effectiveness

As Managing Director, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive directors within the JNCC Support Company, all of whom have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Company Board and the Audit and Risk Management Committee. A plan to address weaknesses and ensure continuous improvement of the system is in place.

7. Corporate Governance

Control of the process for maintaining and reviewing the effectiveness of the system of internal control is exercised by the following:

7.1 The Joint Nature Conservation Committee

Members of the Joint Committee have overall responsibility for fulfilling its statutory functions and promoting the efficient and effective use of resources by the JNCC. The Joint Committee reviews annual reports from the Audit and Risk Management Committee on the JNCC's and company's control and risk management. The Joint Committee meets quarterly.

7.2 The Company Board

The Board has overall responsibility for discharging the Joint Committee's Corporate and Business plans and for maintaining an effective framework of corporate governance. This includes maintaining effective systems of risk management and audit; financial management and planning and monitoring. The Board meets quarterly.

7.3 The Audit and Risk Management Committee

The Audit and Risk Management Committee is a sub-committee of the Company Board and has an exclusively non-executive membership, with one external member. The Audit and Risk Management Committee is accountable to the Board and to the Joint Committee. Its role is to support the Board in their responsibilities for issues of risk, control and governance and associated issues. The Committee meets quarterly.

7.4 Executive Management Board

The Executive Management Board is a sub Committee of the Company Board. It comprises the Managing Director and three executive directors, and meets monthly. The Executive Management Board has responsibility for directing and managing the affairs of the company to deliver corporate and business plans within a framework of effective controls. The Executive Management Board has responsibility for managing, reviewing and assessing the corporate risks of the organisation.

Some revisions have been made to the governance structure and procedures in 2008/09 to ensure they are effective in supporting delivery of JNCC's new strategy and meeting other internal and external requirements.

7.5 Internal Audit

Internal Audit of the JNCC and JNCC Support Co. is carried out by Deloitte & Touche Public Sector Internal Audit Limited. They submit regular reports in accordance with the requirements of Government Internal Audit Standards ("GIAS"). Internal audit activity is targeted at assessing the adequacy and effectiveness of the systems of internal control and governance in the areas reviewed. The areas for review are determined by reference to the levels of risk in the new risk register. Audit reports include the assurance levels for each system on the adequacy and effectiveness of the JNCC Support Company's system of internal control together with recommendations for improvement.

8. Strategy, Planning and Performance Management

During 2008/09 the Joint Nature Conservation Committee (JNCC) reviewed its strategy and developed a new vision, mission and strategic objectives. These describe the specific contribution that JNCC can make to domestic and international nature conservation. Corporate and business plans seek to enable the JNCC to deliver its strategy. The vision, strategy and corporate plans are published on JNCC's website.

9. Data Security

During 2008/09 JNCC reviewed its data and information security risks and the measures in place for their mitigation in accordance with the data handling review. These have been strengthened where necessary. JNCC has in place a framework of policies and procedures and technical controls for information security and staff have undergone training. During 2008-09 there were no known breaches of the security of confidential data.

10. Significant Control Issues

In 2008/09 the following significant control issue was identified:

Business Continuity Planning

A Business Continuity Plan (BCP) has been in place since 2004 and has been revised and updated. A recent audit identified two areas where further work was required:

- A Business Impact Analysis (BIA) of the JNCC should be completed in order to assess the potential impact of a major incident on the organisations key activities.
- Deadlines should be set for testing the Plan.

A BIA was undertaken in May 2008, and a disaster recovery scenario was completed in the IT area in the same year. However, an annual plan exercise involving the building is yet to be devised, alongside a call out exercise to ensure key members of staff can be contacted in the event of an emergency. This work will be completed during 2009 and any issues that arise will be fed into a revised BCP.

Mr Deryck Steer
Managing Director
June 2009

JNCC Support Co. Remuneration Report

Remuneration Policy

The remuneration for the Chairman and Independent members is set centrally by Defra.

The remuneration of the Managing Director is reviewed regularly against the advice issued by the Review Body on Senior Salaries. Any proposed changes are then subject to the approval of Defra.

All pay awards for staff below Grade 5 (i.e. all staff except for the Managing Director) have to conform to the annual Civil Service Pay Guidance document issued by Treasury. This guidance document forms part of the pay remit process, and is intended to ensure that pay awards are affordable, offer value for money, and meet the needs of individual businesses. As part of this process the JNCC has to submit its recommended pay award to Defra, who have delegated authority to approve pay remits that conform to the Treasury guidance. Pay remits that do not conform to the guidance require Treasury approval.

The JNCC applies a number of reward principles which aim to:

- meet business needs of the organisation;
- be affordable for the organisation in the short and long-term;
- provide a pay structure which is sustainable in the longer-term;
- reward, retain and motivate staff;
- support equal pay;
- be fair and transparent;
- ensure that appropriately skilled and experienced staff can be recruited;
- recognise and reward good performance;
- offer comparable salary levels with other relative workforce groups.

Contracts of Employment

Appointments are made in line with the Civil Service Commissioners Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Mr P Bridgewater was appointed on a three year contract commencing on 1 October 2007

Prof. P Doyle was re-appointed on a three year contract commencing on 1 April 2006.

Prof. L Warren was re-appointed on a three year contract commencing on 1 April 2009.

Mr D Pritchard was appointed on a three year contract commencing on 1 December 2006.

Prof. M Usher was appointed on a three year contract commencing on 1 December 2006.

Judith Webb was appointed on a three year contract commencing on 1 September 2008.

Further information about the work of the Civil Service Commissioners can be found at www.civilservicecommissioners.gov.uk .

Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the most senior JNCC staff, and those of the Chairman and Independent Members of the Committee. Members sponsored by the country agencies are remunerated directly by those agencies. JNCC is advised of the salaries of the Committee members by the Department for Environment, Food and Rural Affairs.

Salary

‘Salary’ includes gross salary; performance pay or bonuses, and any allowance, such as London Weighting Allowances, to the extent that it is subject to UK taxation. This report is based on payments made by the JNCC Support Co. and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the Inland Revenue as a taxable emolument. At the present time no employees of the JNCC Support Co. are in receipt of taxable benefits.

Civil Service Pensions

The Pension benefits for the Chairman are provided broadly by-analogy with the Civil Service Pension scheme. This is because the Chairman cannot be pensioned in the same scheme as staff but may have access to similar types of benefits. The independent members do not receive pension benefits.

Pension benefits for staff are provided through the Civil Service pension arrangements. Staff in post prior to 30 July 2007 may be in one of four defined benefit schemes; either a ‘final salary’ defined benefit scheme (**classic**, **premium** or **classic plus**); or a ‘whole career’ scheme (**nuvos**). These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus** and **nuvos** are increased annually in line with changes in the Retail Prices Index (RPI). Members joining on or before 1 October 2002 and before 30 July 2007 may opt for either the appropriate defined benefit arrangement or a good quality ‘money purchase’ stakeholder pension with a significant employer contribution (**partnership** pension account). New entrants joining on or after 30 July 2007 are eligible for membership of the **nuvos** arrangement or they can opt for a **partnership** pension account. **Nuvos** is an “earned pension” arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. Earned pension benefits are initially increased annually in line with increases in the RPI and attract annual pension increase.

Employee contributions are set at the rate of 1.5% of pensionable earnings for **classic** and 3.5% for **premium**, **classic plus** and **nuvos**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years’ pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **classic plus** is essentially a hybrid with benefits in respect of service

before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 calculated as in **premium**. In **nuvos** a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with RPI. In all cases members may opt to give up (commute) pension for lump sum up to the limits set by the Finance Act 2004.

The **partnership** pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of three providers. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus** and 65 for members of **nuvos**.

Further details about the Civil Service pension arrangements can be found at the website www.civilservice-pensions.gov.uk

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional pension benefits at their own cost. CETVs are calculated in accordance with the Occupational Pensions Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

JNCC Support Co - Remuneration Report

	2008/09		2007/08							BD 09 P06 June 2009 Time commitment days per year
	Salary, including performance pay £ 000s	Benefits in kind (rounded to nearest £100) £ 000s	Salary, including performance pay £ 000s	Benefits in kind (rounded to nearest £100) £ 000s	Total accrued pension at age 60 at 31/03/09 and related lump sum £ 000s	Real increase in pension and related lump sum at age 60 £ 000s	CETV at 31/03/09 £ 000s	CETV at 31/03/08 £ 000s	Real increase in CETV £ 000s	
Council Members:										
Chairman										
Dr P Bridgewater 01.10.07 to 30.09.10	35 - 40	n/a	15 - 20	n/a	n/a	n/a	n/a	n/a	n/a	52
Independent members										
Prof P Doyle 01.04.03 to 31.03.09	5 - 10	n/a	5 - 10	n/a	n/a	n/a	n/a	n/a	n/a	30
Prof L Warren 01.04.06 to 31.03.12	5 - 10	n/a	5 - 10	n/a	n/a	n/a	n/a	n/a	n/a	30
Mr D Pritchard 07.12.06 to 30.11.09	5 - 10	n/a	5 - 10	n/a	n/a	n/a	n/a	n/a	n/a	30
Prof M Usher 01.12.06 to 30.11.09	5 - 10	n/a	5 - 10	n/a	n/a	n/a	n/a	n/a	n/a	30
Mrs J Webb 01.09.08 to 31.08.11	5 - 10	n/a	0	n/a	n/a	n/a	n/a	n/a	n/a	30
Senior Staff:										
Managing Director										
Mr D Steer	90 - 95	n/a	85 - 90	n/a	40 – 45 plus lump sum of 125 - 130	0 – 2.5 plus lump sum of 0 - 2.5	974	901 *	0	n/a
Other Directors										
Mr M Vincent retired 30.09.2008	25 - 30	n/a	55 - 60	n/a	25 – 30 plus lump sum of 85 - 90	0 – 2.5 plus lump sum of 0 - 2.5	672	649 *	-2	n/a
Mr M Yeo	50 - 55	n/a	45 - 50	n/a	15 - 20	0 - 2.5	190	167 *	6	n/a
Dr J Goold started 01.10.2008	25 - 30	n/a	n/a	n/a	0 - 5	0 - 2.5	5	0	4	n/a
Other Senior Staff										
Dr A Stott** started 01.12.2008	15 - 20	n/a	n/a	n/a	15 – 20 plus lump sum of 35 - 40	0 – 2.5 plus lump sum of 0 - (2.5)	290	276	2	n/a

* Due to certain factors being incorrect in last years CETV calculator there may be a slight difference between the final period CETV for 2007/08 and the start of period CETV for 2008/09.

** Dr A Stott is on secondment from Defra and his figures are based on his Defra salary. As an existing member of the pension scheme his pension figures reflect a full years pensions contributions, whereas his salary figures reflect only the proportion of salary paid during his period in post at JNCC Support Co. The secondment charge to JNCC attracts VAT and the actual cost charged to the profit and loss account was £19,563.42.

Profit and Loss account for the year ended 31st March 2009

	Note	2008/09 £	2007/08 £
Turnover		9,127,023	9,540,146
Cost of sales		(7,427,643)	(7,820,415)
Gross profit		1,699,380	1,719,731
Administrative expenses		(1,847,262)	(1,821,357)
Operating loss	2	(147,882)	(101,626)
Transfer from Government Grant reserve		101,214	98,153
Loss on ordinary activities before interest		(46,668)	(3,474)
Other interest receivable & similar income		18,006	25,173
Interest payable	5	0	(3)
Profit/(loss) on ordinary activities before taxation		(28,662)	21,697
Tax on profit on ordinary activities		0	0
Profit/(loss) for the year		(28,662)	21,697

The company has made no acquisitions nor discontinued any operations within the meaning of Financial Reporting Standard 3 during 2008/09 therefore turnover and operating profit derive entirely from continued operations.

The annexed notes form part of these financial statements.

Statement of Total Recognised Gains & Losses for the Year Ended 31 March 2009

	2008/09	2007/08
	£	£
Profit/(loss) for the financial year	(28,662)	21,697
Capital grant for the purchase of assets	116,469	40,057
Gain/(loss) on the revaluation of assets	8,074	9,360
Transfer from the Government grant reserve	(101,214)	(98,153)
Total gains and losses relating to and recognised in the year	(5,332)	(27,040)

Note of Historical Profits and Losses for the Year Ended 31 March 2009

	2008/09	2007/08
	£	£
Profit/(loss) on ordinary activities before taxation	(28,662)	21,697
Difference - historical and actual depreciation	50,743	22,289
Difference - historical and actual amortisation	1,505	(6,094)
Historical cost profit/(loss) on ordinary activities before taxation	23,586	37,891
Historical cost profit/(loss) for the year retained after taxation and dividends	23,586	37,891

Balance Sheet as at 31st March 2009

	Note	2008/09	2007/08
		£	£
Fixed assets			
Intangible assets	6	101,270	84,498
Tangible assets	7	255,518	249,761
		356,788	334,259
Current assets			
Stocks	8	55,775	61,539
Debtors	9	298,345	945,480
Cash at bank and in hand		635,624	272,015
		989,744	1,279,034
Creditors			
Amounts falling due within one year	10	(876,644)	(1,148,036)
Net current assets		113,099	130,998
Total assets less current liabilities		469,887	465,257
Provisions for liabilities	11	(72,141)	(62,174)
Net assets		397,746	403,083
Capital and reserves			
Government grant reserve	12	357,585	334,259
Profit and loss account	13	40,161	68,824
Total reserves		397,746	403,083

Approved by the board of directors on and signed on its behalf.

.....
D Steer
Managing Director

The annexed notes form part of these financial statements

Cashflow Statement for the Year Ended 31st March 2009

	Note	2008/09 £	2007/08 £
Net cash (outflow)/inflow from operating activities	14	229,133	(228,737)
Capital expenditure		116,469	40,056
Returns from investments and servicing of finance	15	18,006	25,170
(Decrease)/increase in cash		<hr/> <hr/> 363,609	<hr/> <hr/> (163,510)

JNCC Support Co.

Notes to the Financial Statements for the Year Ended 31 March 2009

1 Accounting policies

Basis of accounting

The financial statements are intended, without limiting the information given, to conform with the requirements of the Companies Act 1985 and 1989 and the Statements of Standard Accounting Practice and Financial Reporting Standards issued or approved by the Accounting Standards Board insofar as these requirements are appropriate. In certain instances information beyond these requirements has been presented utilising guidance provided by the 2008/09 Government Financial Reporting Manual (FReM).

These financial statements have been prepared under the historical cost convention, modified to account for the revaluation of fixed assets. Revaluations are taken to a government grant reserve.

Turnover

The principal form of income is Grant-In-Aid received from Defra, the GB Conservation Bodies and the Department of the Environment in Northern Ireland. This is treated as income in the accounts as it is provided to enable the JNCC Support Co to provide the services necessary to support the Joint Nature Conservation Committee in the delivery of its objectives.

The bulk of remaining turnover is in the form of contributions to project work, plus further income comprising Grants from European Union sources, income for the provision of advice, royalties and amounts generated by sales of publications .

Turnover is stated net of VAT and trade discounts.

Going concern

Grant-in-aid for 2009/10, taking into account the amounts required for JNCC Support Co's liabilities falling due in that year, has already been approved by Parliament, the Scottish Parliament and the Welsh Assembly. It is therefore considered appropriate that these financial statements have been prepared on a going concern basis.

Depreciation of fixed assets

Depreciation is provided on all tangible and intangible fixed assets at rates calculated to write off the cost or valuation of each asset evenly over its expected useful life as follows:

Leasehold premises	over the period of individual leases
Computer equipment	5 years
Other Equipment	5 to 10 years
Software licences	5 years

Depreciation is charged on a monthly basis from the date of purchase.

Tangible and intangible assets have been valued at depreciated historical cost and, where material, values are updated annually using Price Index Numbers for Current Cost Accounting published by the Office for National Statistics

Fixed assets costing less than £2,000 are charged to the profit and loss account in the year of purchase

Stocks

Stocks are valued at the lower of cost and net realisable value. The stock valuation is adjusted for obsolete stock via a write down of stock where current sales indicate specific stock items are unlikely to generate future income flows.

Research and development

The company writes off all expenditure on research and development in the year it occurs.

Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling at the date of the transaction. Exchange differences are recognised in the profit and loss account.

Leasing

Rental costs arising in respect of operating leases are charged to the profit and loss account over the life of each lease.

Pension costs

Pension benefits are provided through the Principal Civil Service Pension Scheme (PCSPS), a defined benefit scheme.

The scheme's actuary reviews employer contributions every four years, following a full scheme valuation by the Government Actuary. The contribution rates reflect benefits as they are accrued. A supplementary contribution is payable by the employer if as a result of the actuarial investigation it is found that the accumulated liabilities of the fund for benefits to past and present employees are not fully covered by normal contributions to be paid in future and by the fund built up from past contributions. The current rate of the employer contributions is based on following the ASLC bands and rates:-

Band 1	£19,500 and under	17.1%
Band 2	£19,501 to £40,500	19.5%
Band 3	£40,501 to £69,000	23.2%
Band 4	£69,001 and over	25.5%

The Chair is entitled to a pension scheme but is prohibited from joining the Principal Civil Service Pension Scheme (PCSPS). An individual scheme has been set up described as "by analogy to the PCSPS". Any ongoing liability arising from this arrangement will be borne by JNCC Support Co. The cost of the by analogy pension scheme is not deemed to be material and the cost of the pension will be charged to the profit and loss account in the years that it is paid.

Grants received

Grant-in-aid received for capital expenditure is credited to a government grant reserve and is released to revenue over the useful expected life of the relevant asset. Grant-in-aid received of a revenue nature is credited to income for the year to which it relates. Grants received outside of Grant-in-aid, including from European Union sources, are matched to the corresponding project expenditure in the year in which it is incurred.

Notional costs

The financing structure of the company does not include specific interest bearing debt, but to ensure that the profit and loss account bears an appropriate charge for the use of capital in the annual financial statements, a notional interest charge is added. In accordance with Treasury guidance, the calculation is based on a 3.5% cost of capital on average net assets.

Taxation

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 payable which would be more than offset by the application of capital allowances.

The company is registered for VAT and completes returns on a quarterly basis.

2 Operating loss

	2008/09	2007/08
	£	£
This is stated after charging		
Total directors' emoluments	331,168	320,895
Auditors' remuneration	12,000	28,967
Depreciation and amortisation of owned assets	101,214	98,153
Pension costs	717,080	695,232
Operating lease rentals - land & buildings	252,101	277,040

3 Directors' emoluments

	2008/09	2007/08
	£	£
Directors' emoluments	283,955	274,610
Company contributions to deferred benefit schemes in relation to directors' pensions	47,213	46,285

Four directors accrued retirement benefits in respect of qualifying service for the defined benefit scheme during the year.

The above details include the following amounts in respect of the highest paid director:

	2008/09	2007/08
	£	£
Highest paid director's emoluments	93,820	89,881
Company contributions to money purchase schemes in relation to the highest paid director's pension	22,609	22,111

At 31 March 2009 the highest paid director had accrued a pension of £43,843 with a related lump sum of £128,358.

In addition to the directors' emoluments, a charge of £19,563 was made to the profit and loss account for 2008/09 in respect of consideration payable to Defra for the secondment of Andrew Stott.

4 Staff costs

The average number of persons employed by the company, including directors, during the year was as follows:

	2008/09	2007/08
	£	£
Executive directors	4	3
Chairman and non-executive directors	5	5
Management	11	13
Operational	82	80
Administration	29	29
IT	3	3
	<u>134</u>	<u>133</u>

The aggregate payroll costs of these persons were as follows:

	2008/09	2007/08
	£	£
Wages and salaries	3,756,748	3,618,979
Social security costs	283,210	276,370
Other pension costs	717,080	695,232
	<u>4,757,038</u>	<u>4,590,581</u>

5 Interest payable

	2008/09	2007/08
	£	£
Interest payable - bank loans and overdraft and other loans repayable within five years	0	3
	<u>0</u>	<u>3</u>

6 Intangible fixed assets

	Software licences
Cost:	£
At 1 April 2008	163,757
Additions during year	41,249
Revaluations	8,032
	<hr/>
At 31 March 2009	213,038
	<hr/>
Amortisation:	£
At 1 April 2008	79,259
Charge for the year	31,003
Depreciation on revaluations	1,506
	<hr/>
As at 31 March 2009	111,768
	<hr/>
Net Book Value	£
At 31 March 2009	101,270
	<hr/> <hr/>
At 31 March 2008	84,498
	<hr/> <hr/>

Intangible assets represent the value of the software licences held. These are valued using current cost accounting where any fall in value has been treated as a permanent diminution in value.

Historical cost note

At the 31 March 2009	£
Historic cost	252,468
Accumulated historic depreciation	(150,169)
	<hr/>
Historic net book value	102,299
	<hr/> <hr/>
Cumulative provision for impairment at 31 March 2009	£
As at 31 March 2009	42,075
	<hr/> <hr/>
As at 31 March 2008	42,075
	<hr/> <hr/>

7 Tangible fixed assets

	Land and buildings	Computer equipment	Fixtures and fittings	Total
Cost:	£	£	£	£
At 1 April 2008	423,946	185,745	282,663	892,354
Additions during year	9,798	65,422	0	75,220
Disposals	0	(84,638)	(43,595)	(128,233)
Revaluation	0	45,932	6,340	52,272
At 31 March 2009	433,744	212,461	245,408	891,613
Depreciation:				
At 1 April 2008	320,880	126,830	194,883	642,593
Charge for the year	17,122	24,840	28,250	70,211
Depreciation on disposals	0	(84,617)	(42,838)	(127,454)
Depreciation on revaluation	0	45,394	5,350	50,743
As at 31 March 2009	338,002	112,447	185,645	636,093
Net Book Value				
At 31 March 2009	95,741	100,014	59,762	255,518
At 31 March 2008	103,066	58,915	87,780	249,761
Historical cost note				
At the 31 March 2009	£	£	£	£
Historic cost	334,353	323,060	216,904	874,317
Accumulated historic depreciation	(267,157)	(217,642)	(163,507)	(648,306)
Historic net book value	67,196	105,418	53,397	226,011
Cumulative provision for impairment at 31 March 2009	£	£	£	£
As at 31 March 2009	0	(12,012)	(3,719)	(15,731)

Other provisions brought forward relate to costs associated with the refurbishment of the lifts in Monkstone House which were classified under other creditors in the accounts for 2007/08. The increased provision for 2008/09 relates to service charge arrears for Monkstone House arising following a change in Managing Agent for the property.

12 Government grant reserve

	2008/09
	£
Balance at 1 April 2008	334,259
Capital grant received in the period	116,469
Gain/(loss) on revaluation of assets	8,071
Depreciation for the year	(101,214)
Balance at 31 March 2009	<u>357,585</u>

13 Profit and loss account

	2008/09
	£
Transferred from JNCC at 1 April 2005	138,428
Movement between 1 April 2005 to 31 March 2008	<u>(69,604)</u>
Balance at 1 April 2008	68,824
Loss for the year	<u>(28,663)</u>
Balance at 31 March 2009	<u>40,161</u>

In the accounts for 2007/08 the balance transferred from JNCC was shown as a separate reserve. This has been combined with the profit and loss reserve in the balance sheet for 2008/09.

14 Reconciliation of operating (loss) to net cash (outflow)/inflow from operating activities

	2008/09	2007/08
	£	£
Operating loss	(147,882)	(101,626)
Depreciation charges	70,211	71,906
Amortisation	31,003	26,247
Transfer from Government Grant Reserve re capital expenditure	(116,469)	(40,056)
(Profit)/loss of disposal of assets	797	0
Decrease in stocks	5,764	16,787
Decrease in debtors	647,135	118,703
(Decrease) in creditors	(271,392)	(379,679)
Increase in provisions	9,967	58,982
Net cash flow from operating activities	<u>229,133</u>	<u>(228,737)</u>

15 Gross cash flows

	2008/09	2008/09	2007/08
	£	£	£
Returns on investments and servicing of finance			
Interest received	18,006		25,173
Interest paid	<u>0</u>		<u>(3)</u>
		<u>18,006</u>	<u>25,170</u>
Capital expenditure			
Payments to acquire tangible fixed assets	75,220		(16,853)
Payments to acquire intangible fixed assets	41,249		(23,204)
Capital grant in aid received	<u>(116,469)</u>		<u>40,057</u>
		<u>0</u>	<u>0</u>

16 Reconciliation of net cash flow to movement in net debt

	2008/09 £	2008/09 £	2007/08 £
(Decrease)/increase in cash in the year	<u>363,609</u>		<u>(163,510)</u>
Change in net funds resulting from cash flows		<u>363,609</u>	<u>(163,510)</u>
		363,609	(163,510)
Net funds at 1 April 2008		<u>272,015</u>	<u>435,525</u>
Net funds at 31 March 2009		<u>635,624</u>	<u>272,015</u>

17 Analysis of net fund

	Opening balance £	Cash flows £	Closing balance £
Net cash			
Cash at bank	271,365	364,104	635,469
Cash in hand	650	(496)	154
	<u>272,015</u>	<u>363,609</u>	<u>635,624</u>
Net fund			

18 Leasing commitments

	Land and buildings 2008/09 £	Land and buildings 2007/08 £
Operating leases which expire:		
Within one year	0	0
Within 2 to 5 years	<u>236,313</u>	<u>236,313</u>
Net fund	<u>236,313</u>	<u>236,313</u>

19 Pension costs

The pension cost charge in the profit and loss account represents contributions payable by the company to the fund and amounted to £717,080 (2008/09 : £695,232).

20 Legal Status

The Company is limited by guarantee. In the event of a liquidation, the liability of each member does not exceed £1 if they are a member at the date of the liquidation, or if they cease to be a member within one year of the date of the liquidation.

21 Contingent liability

There are no contingent liabilities to be declared for the current year.

22 Ultimate controlling party

14 of the 17 current directors are members of the Joint Nature Conservation Committee which administers the Grant-In-Aid funding from the four country nature conservation agencies and directs the nature of the Company's activities for the benefit of the country agencies. For these reasons the directors consider the Joint Nature Conservation Committee to be the ultimate controlling party.

23 Related party transactions

The Company receives its grant-in-aid funding from Natural England, Scottish Natural Heritage, the Countryside Council for Wales and the Council for Nature Conservation and the Countryside (the country nature conservation agencies). The country nature conservation agencies are Non-Departmental Public Bodies respectively sponsored by the Department of Environment, Food and Rural Affairs (DEFRA), the Scottish Executive, the Welsh Assembly and the Environment and Heritage Service Northern Ireland (EHSNI). The country nature conservation agencies are regarded as 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 the these bodies was as follows:

	Grant-in-aid £	Specific project funding £	Services purchased by the Company £
Natural England	2,834,870	211,344	72,540
Defra	1,669,591	611,903	35,884
Scottish Natural Heritage	1,891,221	26,000	103,451
The Countryside Council for Wales	834,302	0	21,853
Department for the Environment Northern Ireland	416,658	74,053	0

The net revenue expenditure incurred by the Joint Nature Conservation Committee on behalf of the GB Conservation Bodies and the Department for the Environment Northern Ireland during the year was as follows:

	2008/09	2007/08
	£	£
Natural England	3,439,000	3,598,000
Defra	2,025,000	2,117,000
Scottish Natural Heritage	2,294,000	2,339,000
The Countryside Council for Wales	1,012,000	1,059,000
Department for the Environment Northern Ireland	505,000	529,000

Related party transactions (continued)

Individual staff/Council Member	Corporate related body	Paid by JNCC		Paid by JNCC	
		2008/09	2007/08	2008/09	2007/08
Mr D Steer	National Biodiversity Network Trust (Trustee & Treasurer)	75	(74)	87	(79)
Ms L Warren	British Geological Survey (NERC)	365	(413)	0	(1)

The above information relates to contracts in excess of £25,000. Any contract for a lesser sum is not considered to be material in the context of these financial statements.

The directors consider a financial interest to be the ability to influence the company in placing a contract with a party with whom they have a position of influence, or the ability to influence the performance of that contract by the contractor.

Board Members interests

The following is a summary of Board Members Interests for 2008/09

Mr Peter Archdale (Board member and Joint Committee member appointed by the Department for the Environment Northern Ireland)
Appointed from 1st March 2009

- Trustee, Ulster Wildlife Trust
- Trustee, Camphill Communities (NI)
- Director, Belfast Tall Ships 2008
- Member, Advisory Forum, Loughs Agency
- Community Representative, Western Health Trust
- Deputy Chairman, CNCC, NI Environment Agency
- PM and C Archdale - Farm Business Partnership

Dr Peter Bridgewater (Board Chairman and Joint Committee Chairman appointed by the Secretary of State)

- Director, Global Garden Consulting
- Linnaean Society of London (Fellow)
- Institute of Ecology and Environmental Management (Fellow)
- Chartered Environmentalist, Institute of Environmental Management and Assessment

Dr Robert Brown (Board member and Joint Committee member appointed as a member of the Council for Nature Conservation and the Countryside by the Department for the Environment Northern Ireland)
Appointed to 17th February 2009

- Council Member, Council for Nature Conservation and the Countryside
- Employed by the Department of the Environment Northern Ireland as Chairman of the Northern Ireland Biodiversity Group
- Self-employed in media/broadcasting work, giving talks/lectures, wildlife guiding at home and abroad, and occasional consultancy work
- Member, British Trust for Ornithology, National Trust, Ulster Wildlife Trust, Butterfly Conservation, Marine Conservation Society, Lecale Historical Society

Mr Patrick Casement (Board Member and Joint Committee member appointed as Chairman of the Council for Nature Conservation and the Countryside)

- Self employed farmer
- Chair, Council for Nature Conservation and the Countryside
- Member of the Board of Trustees of the National Trust
- Chairman of the National Trust Committee for Northern Ireland
- Member of Council of the National Trust (appointed by the Secretary of State for Northern Ireland)

- Member, National Trust
- Member, Ulster Wildlife Trust
- Member, British Trust for Ornithology
- Member, Butterfly Conservation
- Member, Woodland Trust

Mr Poul Christensen (Board Member and Joint Committee Member appointed by Natural England)

- Acting Chair, Natural England
- Board Member, South East England Development Agency
- Board Member, Agricultural Central Trading
- Management Board Member, Defra
- Self-employed farmer, Kingston Hill Farm
- Member, National Trust

Mr David Crawley (Board Member and Joint Committee Member appointed by Scottish Natural Heritage)

- Non-executive Director, the Wales Office
- Board Member, Scottish Natural Heritage
- Commissioner, Queen Victoria School, Dunblane
- Director and Chair, Central Scotland Forest Trust
- Chair, Mixed Stock Salmon Fisheries Working Group
- Member, National Trust
- Member, National Trust for Scotland

**Professor Peter Doyle (Board Member and Joint Committee Member appointed by the Secretary of State)
Appointed to 31st March 2009.**

Self-employed:

- Geologist consultant, contracted to HM Revenue & Customs for aggregates work
- Editor for Blackwells Ltd, Oxford, editing 'Geology Today' magazine
- Freelance TV consultant, working on geological projects
- Education consultant, working for University of Greenwich and London South Bank University
- Author of books and articles
- Chairman, Geoconservation Commission, Geological Society of London
- Chair, Greater London Regionally Important Geological/geomorphological Sites Group
- Pew Marine Conservation Fellow, Pew Institute for Ocean Science

Dr John Goold (Director of Marine)
Appointed from 1st October 2008

Professor David Hill (Board Member and Joint Committee Member appointed by Natural England)

- Non-executive Board Member, Natural England
- Chief Executive, David Hill Ecology & Environment
- Chairman, Environment Bank
- Director, Yorkshire Dales Rivers Trust
- Member, British Trust for Ornithology
- Member, National Trust
- Member, Royal Society for the Protection of Birds

Dr Ieuan Joyce (Board Member and Joint Committee member appointed by the Countryside Council for Wales)

- Council Member, Countryside Council for Wales
- Self employed farmer
- 70 acres of agricultural land subject to Tir Cynna agri-environment agreement with Welsh Assembly Government

Mr John Lloyd Jones (Board Member and Joint Committee member appointed by the Countryside Council for Wales)

- Chair, Countryside Council for Wales
- Director, Cambrian Mountains Initiative
- Member, Rural Economy and Land Use Strategic Advisory Committee, Rural Economy and Land Use programme
- Member, National Trust Estates Panel and National Trust Council
- Member, Woodland Strategy Advisory Panel for Wales
- Lay representative, Disciplinary Hearings Council for the Inns of Court
- Member, Royal Society for the Protection of Birds
- Self employed farmer
- Hendy Farm in Tir Gofal Scheme
- Member, National Farmers Union

Mr David Pritchard (Board Member and Joint Committee Member appointed by the Secretary of State)

- Self employed consultant in environmental policy
- Self employed consultant in contemporary arts and cultural heritage
- Delegate, Wetlands International Association of Members
- Vice Chair, Bedford Creative Arts
- Chair, Chartered Institution of Water and Environmental Management Arts and

Environment Network

- Member, Ecoart Network
- Member, Panel of Judges, “World of Difference” environmental innovation award
- Member, Steering Group of Forestry Commission Grizedale Forest arts programme
- International Policy Adviser, Royal Society for the Protection of Birds
- Member, IUCN Task Force on Cultural and Spiritual Values of Protected Areas
- Member, Ramsar Convention Culture Working Group
- Chair, Working Group 3, Ramsar Convention Scientific & Technical Review Panel
- Member, Northumberland Wildlife Trust
- Member, Woodland Trust
- Member, Royal Society for the Protection of Birds
- Member, Research in Art, Nature & Environment Group University College Falmouth,
- Member, Landscape and Arts Network

Mr Deryck Steer (Managing Director)

- Trustee and Treasurer, National Biodiversity Network
- Director, BioD Services
- Board Member, ECNC

Mr Andrew Thin (Board member and Joint Committee Member appointed by Scottish Natural Heritage)

- Chair Scottish Natural Heritage
- Vice Chair Munloch Parent Council
- Trustee of Munloch Educational Trust/James Thin Charitable Trust
- Life Member of Scottish Youth Hostel Association
- Member of the John Muir Trust/The Scottish Wildlife Trust

Professor Michael Usher (Board Member and Joint Committee Member appointed by the Secretary of State)

- Principal Editor, “Ecology, Biodiversity & Conservation”, Cambridge University Press
- International Fellow, Durrell Wildlife Conservation Trust, Jersey
- Fellow and Chartered Biologist, Institute of Biology
- Honorary Professor, University of Aberdeen
- Honorary Professor, University of Edinburgh
- Honorary Professor, University of Stirling
- Trustee, Royal Botanic Garden, Edinburgh
- Trustee, Woodland Trust
- Fellow, Royal Entomological Society
- Fellow, Royal Society of Edinburgh
- External Adviser, Irish Environmental Protection Agency
- Chairman of Programme 3 Group, Scottish Executive Environment & Rural Affairs Department

- Member, Botanical Society of the British Isles
- Member, British Arachnological Society
- Member, British Ecological Society
- Member, CADW (Heritage in Wales)
- Member, National Trust
- Member, Scottish Wildlife Trust

Dr Malcolm Vincent (Director of Science)
Appointed to 30th September 2008

- Member, British Sub-Aqua Club
- Member, Nottinghamshire Wildlife Trust
- Member, Prospect Union

Professor Lynda Warren (Board Member and Joint Committee Member appointed by the Secretary of State)

- Board Member, British Geological Survey (NERC)
- Board Member, Environment Agency
- Member, Committee of Radioactive Waste Management
- Trustee, Field Studies Council
- Trustee, West and South Wales Wildlife Trust
- Associate Consultant, Integrated Decision Management
- British Institute for Geological Conservation, husband is treasurer

Judith Webb (Board Member and Joint Committee Member appointed by the Secretary of State)

- Self employed environmental consultant - trading as J.W. Associates
- Non-executive Commissioner for Wales, the Forestry Commission
- Non-executive Director, the National Forest Company
- Secretary of State Appointee, Cotswolds AOBN Conservation Board
- Member, Woodland Trust
- Member, BASC
- Member, British Deer Society
- Member, Royal Forestry Society

Mr Marcus Yeo (Director of Policy and Resources)

- Member, British Bryological Society
- Member, PCS Union

Detailed Trading Profit and Loss Account for the year to 31st March 2009

	2008/09		2007/08	
	£	£	£	£
Turnover				
JNCC Grant-In-Aid		7,646,643		7,872,946
European Union funding		37,146		463,979
Contributions to projects		1,215,774		956,176
Royalties		3,037		3,282
Scientific advice and information		12,967		18,119
Publication sales		35,543		55,630
Other receipts		175,912		170,014
		9,127,023		9,540,146
Cost of sales				
Conservation support	2,838,014		3,338,144	
Publicity and information	156,392		212,801	
Notional cost of capital	14,014		14,581	
Direct staff costs	4,419,223		4,254,889	
		(7,427,643)		(7,820,415)
Gross profit		1,699,380		1,719,731
Miscellaneous other income				
Interest received		18,006		25,173
		1,717,386		1,744,904
Overheads				
Directors' emoluments	331,168		320,895	
Other administrative costs	1,516,094		1,500,462	
Interest payable and similar charges	0		3	
Transfer from Government Grant reserve	(101,214)		(98,153)	
		(1,746,048)		(1,723,208)
Profit/(loss) on ordinary activities		(28,662)		21,697

JNCC SUPPORT CO
Schedule of overhead expenses for the year ended 31 March 2009

BD 09 P06

	2008/09	£	2007/08	June 2009
	£	£	£	£
Directors' emoluments				
Directors' remuneration	283,955		274,610	
Directors' pension	47,213		46,285	
		331,168		320,895
Other administrative costs				
Temporary staff	6,647		14,797	
Depreciation and amortisation	101,214		98,153	
(Profit)/loss on disposal of assets	797		0	
Auditor's remuneration	12,000		28,967	
Notional cost of capital	(14,014)		(14,581)	
Training	63,892		39,100	
Recruitment	88,282		29,883	
Other audit fees	25,843		40,084	
Rent	252,101		277,040	
Rates	60,225		58,428	
Light and heat	16,962		16,082	
Repairs and renewals	100,025		140,393	
Protective clothing	1,165		1,744	
Computer maintenance	52,386		25,992	
Computer equipment	64,440		96,945	
Cleaning	25,872		22,411	
Sundry expenses, less recoveries	3,720		4,082	
Telephone	74,577		73,230	
Printing postage and stationery	40,175		44,382	
Subscriptions	18,923		18,255	
General insurance	6,728		6,722	
Motor expenses	3,626		7,315	
Travel and subsistence	419,932		404,279	
Entertainment	20,154		17,022	
Legal and professional fees	4,939		5,514	
Consultancy	62,950		42,860	
Bank charges	1,729		1,366	
Exchange rate losses & gains	805		0	
		1,516,094		1,500,462
Interest payable and similar charges				
Bank interest	0		3	
		0		3
Transfer from Government Grant reserve	(101,214)		(98,153)	
		(101,214)		(98,153)
Total overhead expenses		1,746,048		1,723,207

The amounts above include adjustments to the 2008/09 comparatives figures to reflect the reclassification of expenditure under the headings of Repairs and renewals, Computer maintenance, Computer equipment, Printing postage and stationery and Consultancy.

[CLIENT LETTERHEAD]

The Comptroller and Auditor General
National Audit Office
151 Buckingham Palace Road
Victoria
LONDON
SW1W 9SS

**LETTER OF REPRESENTATION: JOINT NATURE CONSERVATION
COMMITTEE SUPPORT CO 2008-09**

I acknowledge as Managing Director of the Joint Nature Conservation Committee Support Co my responsibility for preparing accounts that give a true and fair view of the state of affairs, deficit, total recognised gains and losses and cash flows of the Joint Nature Conservation Committee Support Co for the year ended 31 March 2009. In preparing the accounts, I was required to:

- observe the directions set out in United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the relevant accounting and disclosure requirements and apply appropriate accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis; and
- state whether applicable accounting standards have been followed and disclosed and explain any material departures in the accounts; and prepare the accounts on a going concern basis on the presumption that the Joint Nature Conservation Committee Support Co will continue in operation.

I confirm that for the financial year ended 31 March 2009:

- neither I nor my staff authorised a course of action, the financial impact of which is that transactions infringe the requirements of regularity as set out in Managing Public Money;
- having considered and enquired as to the Joint Nature Conservation Committee Support Co's compliance with law and regulations, I am not aware of any actual or potential non-compliance that could have a material effect on the ability of the Joint Nature Conservation Committee Support Co to conduct its business or on the results and financial position disclosed in the accounts;

- all accounting records have been provided to you for the purpose of your audit and all transactions undertaken by the Joint Nature Conservation Committee Support Co have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management meetings which you have requested have been supplied to you; and
- all Related Parties and Related Party Transactions involving Board Members and other senior staff of the Joint Nature Conservation Committee Support Co have been properly disclosed.

All material accounting policies as adopted are detailed in note 1 to the accounts.

INTERNAL CONTROL

I acknowledge as Managing Director my responsibility for the design and implementation of internal controls to prevent and detect error and I have disclosed to you the results of my assessment of the risk that the financial statements could be materially misstated.

I confirm that I have reviewed the effectiveness of the system of internal control and that the disclosures I have made are in accordance with HM Treasury guidance on the Statement on Internal Control.

FRAUD

I acknowledge as Managing Director my responsibility for the design and implementation of internal controls to prevent and detect fraud and I have disclosed to you the results of my assessment of the risk that the financial statements could be materially misstated as a result of fraud.

I am not aware of any fraud or suspected fraud affecting the Joint Nature Conservation Committee Support Co and no allegations of fraud or suspected fraud affecting the financial statements has been communicated to me by employees, former employees, analysts, regulators or others.

ASSETS

General

All assets included in the balance sheet were in existence at the balance sheet date and owned by the Joint Nature Conservation Committee Support Co, and free from any lien, encumbrance or charge, except as disclosed in the accounts. The balance sheet includes all tangible assets owned by the Joint Nature Conservation Committee Support Co.

Fixed Assets

All assets over £2,000 are capitalised. Where material, they are revalued annually using Price Index Numbers for Current Cost Accounting published by the Office for National Statistics. Depreciation is calculated to reduce the net book amount of each asset to its estimated residual value by the end of its estimated useful life in the Joint Nature Conservation Committee Support Co's operations.

Other Current Assets

On realisation in the ordinary course of the Joint Nature Conservation Committee Support Co's operations the other current assets in the balance sheet are expected to produce at least the amounts at which they are stated.

LIABILITIES

General

All liabilities have been recorded in the balance sheet. There were no significant losses in the year and no provisions for losses were required at the year-end.

Provisions

Provision is made in the financial statements for:

- "pensions and similar obligations", being costs in relation to the future liabilities under a separate pension scheme described as "by analogy to the main scheme" which was set up by Defra for Mr P Bridgewater, Chairman of the JNCC; and
- "other provisions", being costs associated with the refurbishment of the lifts and service charge arrears for Monkstone House.

Contingent Liabilities

I am not aware of any pending litigation which may result in significant loss to the Joint Nature Conservation Committee Support Co, and I am not aware of any action which is or may be brought against the Joint Nature Conservation Committee Support Co under the Insolvency Act 1986.

OTHER DISCLOSURES

Results

Except as disclosed in the accounts, the results for the year were not materially affected by transactions of a sort not usually undertaken by the Joint Nature Conservation Committee Support Co, or circumstances of an exceptional or non-recurring nature.

Unadjusted errors

The following unadjusted errors have been brought to my attention:

- details of unadjusted errors are included at Annex A

I consider the effect of these unadjusted errors to be immaterial, both individually and in aggregate, to the financial statements taken as a whole.

Post Balance Sheet Events

Except as disclosed in the accounts, there have been no material changes since the date of the balance sheet affecting liabilities and commitments, and no events or transactions have occurred which, though properly excluded from the accounts, are of such importance that they should have been brought to notice.

Deryck Steer
Managing Director
Date

Annex A: Unadjusted Errors

Unadjusted errors (2008/09)				
Description (Misstatement Errors)	Income and Expenditure		Balance Sheet	
	£		£	
	Dr	Cr	Dr	Cr
1. Kypera maintenance and support invoice not correctly identified as relating to a prepayment (Dr Prepayments, Cr Expenditure)	0	-5,447	5,447	0
2. To correct overprovision of lift repair costs (Dr Provision, Cr Expenditure)	0	-1,052	1,052	0
3. To correct A Darby pension costs included within staff costs (Dr expenditure, Cr staff costs (pensions))	1,574	-1,574	0	0
4. To remove Konica photocopier fixed asset that has been disposed of but is sitting on the balance sheet at nil net book value. (Dr accumulated depreciation, Cr fixed asset cost)	0	0	4,838	-4,838
Total	1,574	-8,073	11,337	-4,838