



**ANNUAL REPORT
AND
STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2008**

ACCOUNTS SUBJECT TO AUDIT

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PART 1

Foreword

BY COUNCILLOR MRS. EILEEN KINNEAR CHAIRMAN OF THE AUTHORITY

West London Waste Authority was established in 1986 as an independent statutory body with the important responsibility of disposing of municipal waste for the whole of west London. The Authority has worked hard to ensure continuity and improvement of the service against a backdrop of a changing climate of environmental concern, where the emphasis has changed from simple waste disposal to waste management via reduction, re-use and recycling; more rigorous environmental controls and increasing budget pressure. These factors have required the Authority to regularly review its services and costs, its relationship with its main partners – the constituent boroughs and its private sector providers – within the framework of its commitment to an environmentally responsible approach to waste management.

There has been a need to respond to a constant stream of new challenges, particularly those brought about by additional environmental protective laws such as those concerning old fridges and freezers, waste electrical & electronic equipment, end of life vehicles, hazardous waste, and more.

However, the predominant issue now is to reduce the biodegradable waste disposed of in landfill because of the Waste and Emissions Trading Act 2003 that implements the EU Landfill Directive in the UK. The Act has introduced a landfill allowances and financial penalty regime that, together with steeply increasing Landfill Tax, is likely to make landfill increasingly costly compared to the alternatives. With this in mind, and with the assistance of local residents, the Authority and its constituent boroughs have been steadily increasing the amount of waste that is diverted from landfill through recycling and composting. For the longer term, the Authority and its constituent boroughs have jointly adopted a municipal waste management strategy that maps the way towards greater environmental sustainability. This involves further movement up the 'waste hierarchy' - waste minimisation, more re-use, more recycling & composting, and alternative methods for final disposal – all of which will result in less use of landfill.

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



Councillor Mrs. E. M. Kinnear
25 June 2008

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, 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 2007-2008 levy was £32,022,520. The levy for 2008-2009 is £37,499,900. 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 2008-2009 is £40,749,900, 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 2007-2008 the Authority and its constituent boroughs dealt with a total of about 773,000 tonnes of waste and abandoned vehicles. Of this total some 139,000 tonnes was recycled, 70,000 tonnes was composted, and the remaining 564,000 tonnes was sent for disposal, nearly all to landfill. Comparisons over the last five years are shown in the following Table 1:

TABLE 1	2003-04	2004-05	2005-06	2006-07	2007-08
	tonnes	tonnes	tonnes	tonnes	tonnes
Total waste & abandoned vehicles	854,000	847,000	807,000	797,000	773,000
<i>Of which</i>					
Recycled	94,000	99,000	108,000	115,000	139,000
Composted	23,000	38,000	56,000	64,000	70,000
Disposal - nearly all to landfill	737,000	710,000	645,000	618,000	564,000

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 2007-2008 the boroughs collected a total of 625,000 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.

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.

- 3.5. Of the total 625,000 tonnes, the boroughs recycled some 124,000 tonnes² mostly through arrangements made by the boroughs themselves. 49,000 tonnes was delivered for composting through arrangements funded by the Authority, and 452,000 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:

TABLE 2	2003-04	2004-05	2005-06	2006-07	2007-08
	tonnes	tonnes	tonnes	tonnes	tonnes
Borough collected waste	615,000	626,000	629,000	630,000	625,000
<i>Of which</i>					
Recycled	78,000	84,000	93,000	108,000	124,000
Composted	9,000	16,000	35,000	42,000	49,000
Disposal	528,000	526,000	501,000	489,000	452,000

- 3.6. In addition to the waste delivered to its sites by the boroughs, the Authority's sites last year also received 14,000 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 2007-2008 the waste sent for disposal from civic amenity sites totalled about 139,000 tonnes. Of this, householders deposited 85,000 tonnes; 27,000 tonnes was trade waste; and 27,000 tonnes was borough-collected waste. Additionally the Authority arranged the transport and composting of 21,000 tonnes of green waste

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.

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.

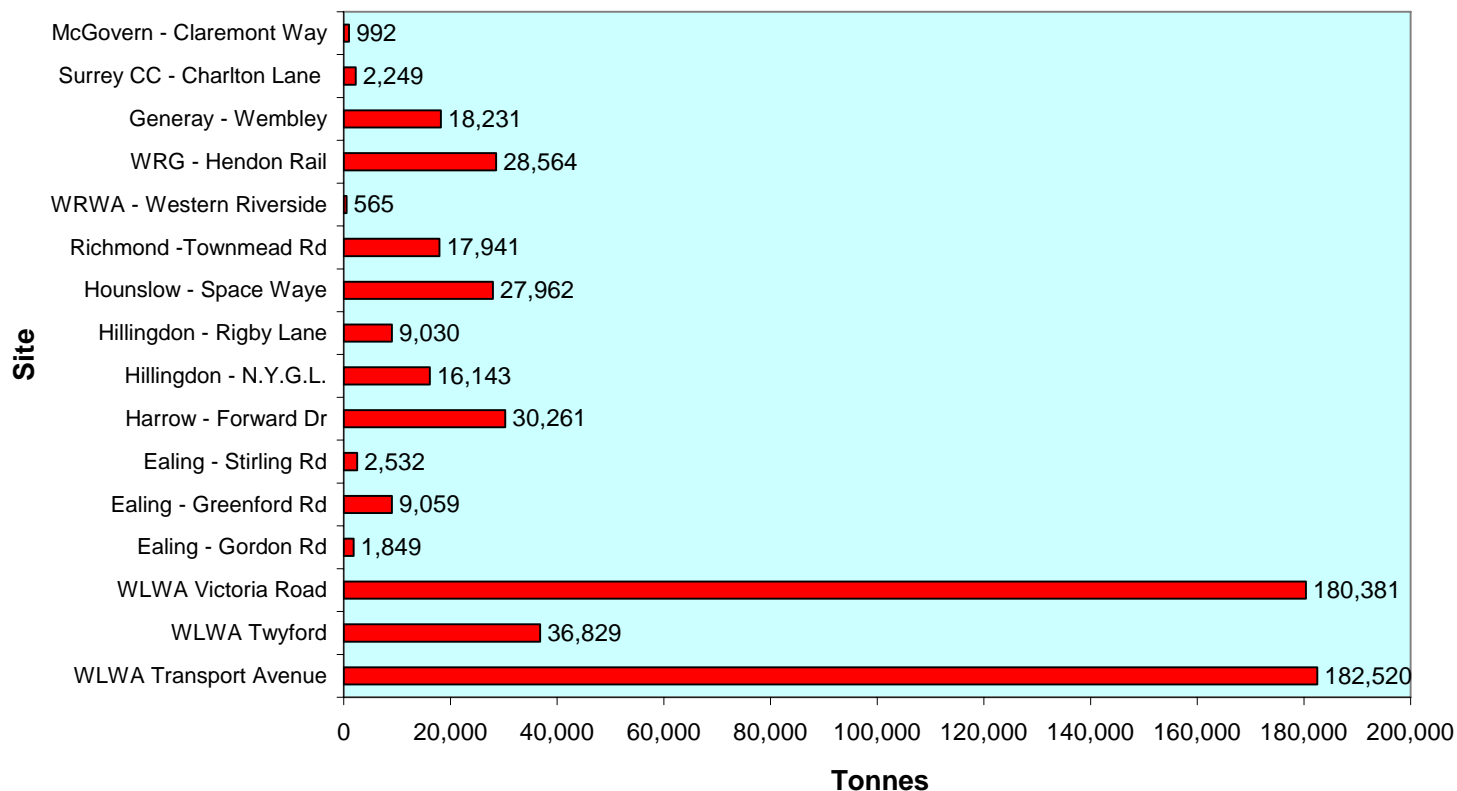
received at civic amenity sites. Comparisons over the last five years are shown in the following Table 3:

TABLE 3	2003-04	2004-05	2005-06	2006-07	2007-08
	tonnes	tonnes	tonnes	tonnes	tonnes
CA site disposal waste	216,000	203,000	161,000	159,000	139,000 ⁴
<i>Of which</i>					
Brought by householders	132,000	130,000	96,000	102,000	85,000
Trade waste	48,000	42,000	35,000	29,000	27,000
Borough collected	36,000	31,000	30,000	28,000	27,000
CA site composted	14,000	22,000	21,000	22,000	21,000

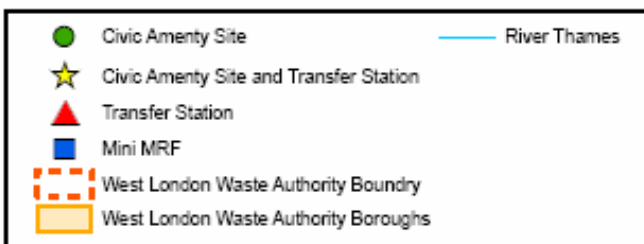
Where the waste was dealt with

3.10. The following Chart 1 shows the distribution of disposal waste tonnages between the various sites that were used in 2007-2008. The map on the next page shows the location of these sites.

Chart 1 - Waste disposal sites & tonnages 2007-08



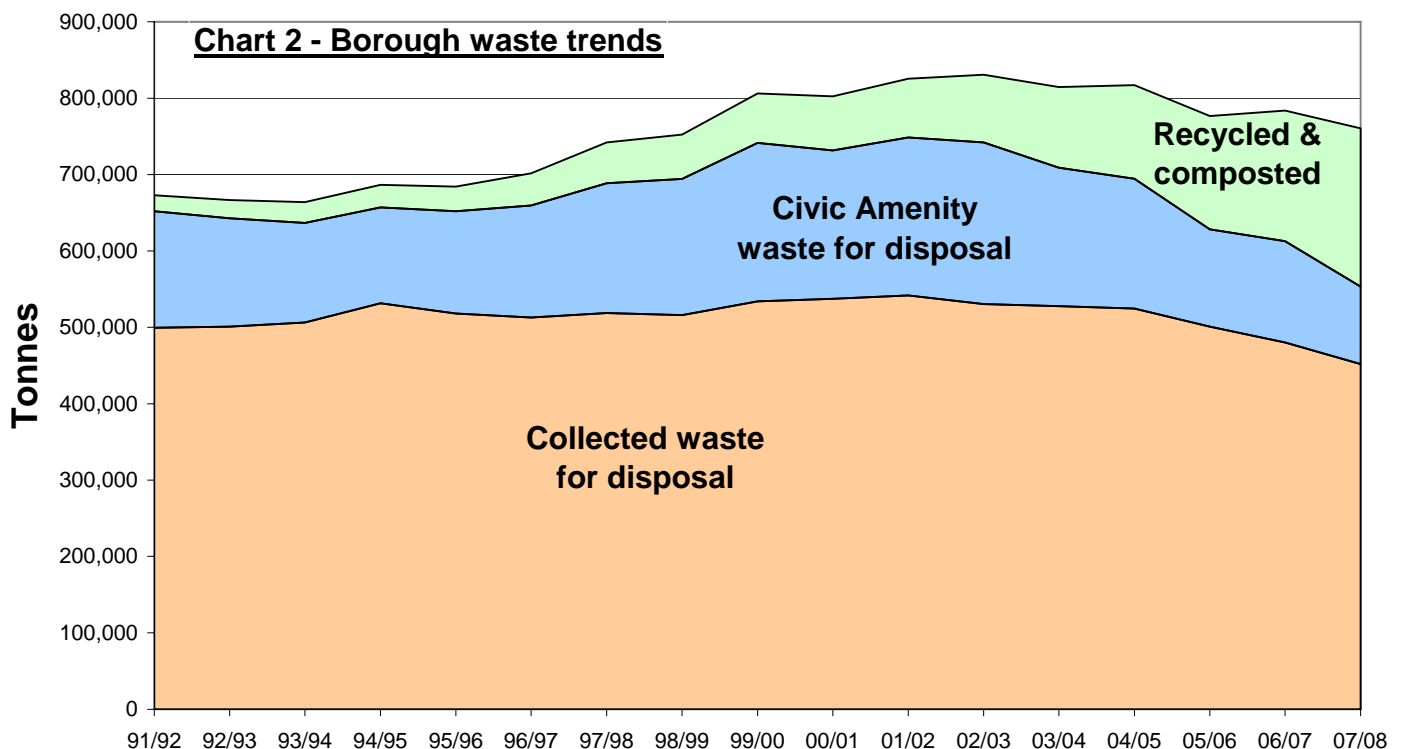
⁴ 12,000 tonnes out of this figure was rubble and soil that was not sent to landfill for disposal but was segregated and sent for recycling or re-use.



- 3.11. It will be seen from Chart 1 that most (some 64%) 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 30,000 tonnes of green waste for composting.
- 3.12. Nearly all of the rest of the disposal waste was taken to landfill in Bedfordshire. Some 27% 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 9% 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 - apart from a few hundred tonnes barged to landfill in Essex.
- 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 33,000 tonnes was treated, supplemented by a further 6,000 tonnes going to other specialist facilities.
- 3.14. Last year 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 40,000 fridges and freezers.

Waste tonnage trends

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



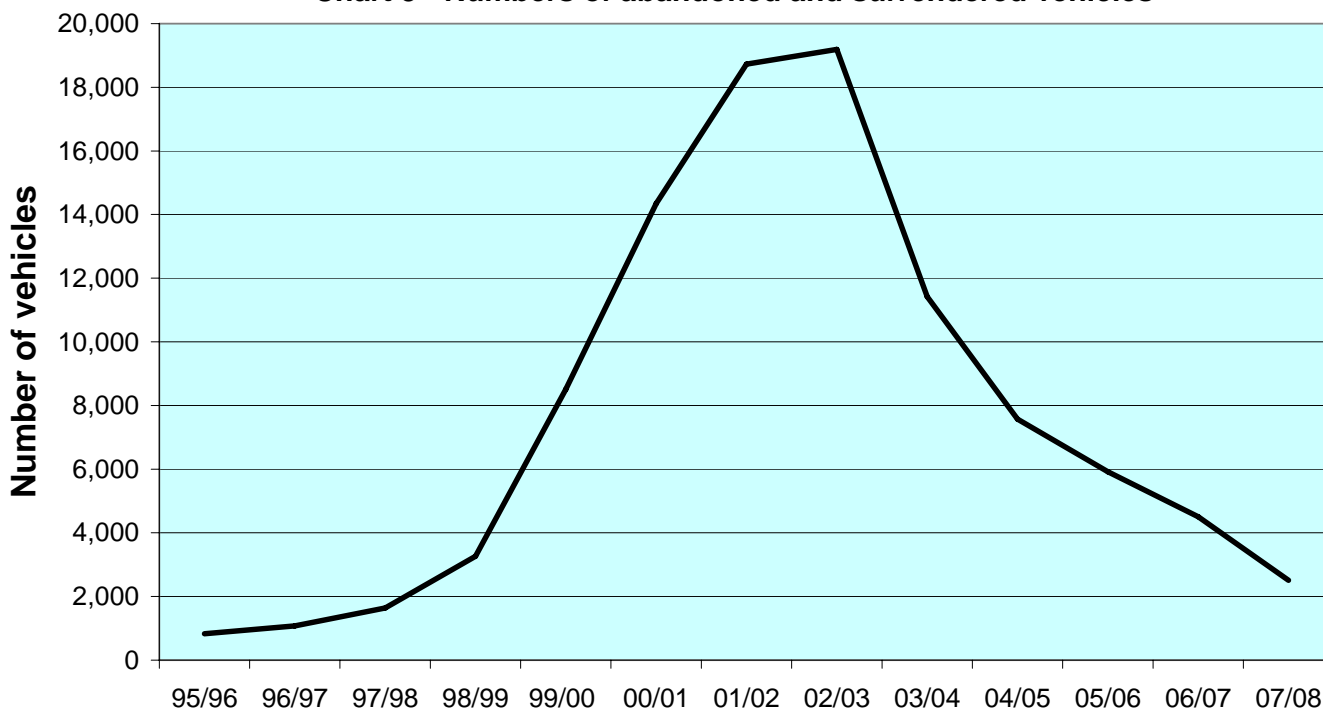
3.16. For many years the long term trend was for municipal waste tonnages to grow annually by some 2% to 3%. When the Authority came into existence in 1986, the annual waste total for the six constituent boroughs was only 520,000 tonnes. Chart 2 shows that by 2002-2003 the annual total had grown to 830,000 tonnes, an increase of 310,000 tonnes or almost 60%. However, it is encouraging that Chart 2 also shows that growth has levelled off in more recent years, and total tonnages actually have been falling – down last year to 760,000 tonnes. The growth in recycling and composting shown is also noteworthy, increasing from 21,000 tonnes in 1991-1992 to 207,000 tonnes in 2007-2008.

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 (about 84%) 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. During recent years 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 has long been carried out on its behalf by the private sector through contracts widely advertised and won by competitive tendering.

Giving a speedy, reliable and flexible service

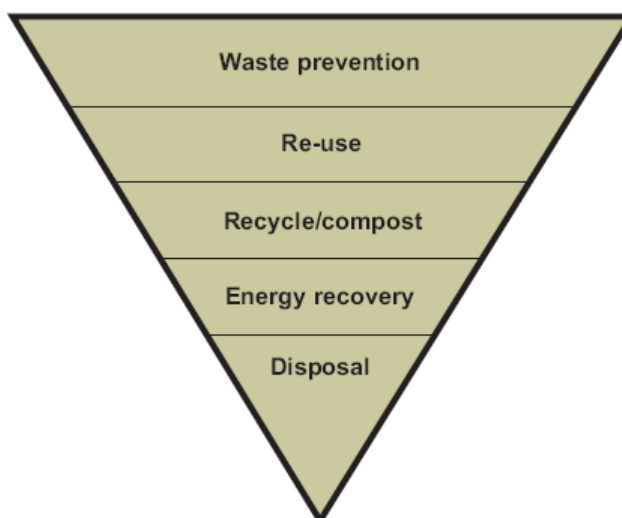
- 4.2. In parallel with efficiency and economy, a prime concern has been to recognise the environmental importance to the public of the boroughs' refuse collection services. Accordingly, a key objective for the Authority has also been to ensure that the boroughs are offered a swift turn around for their 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, difficulties on the railway 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 licensing 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.

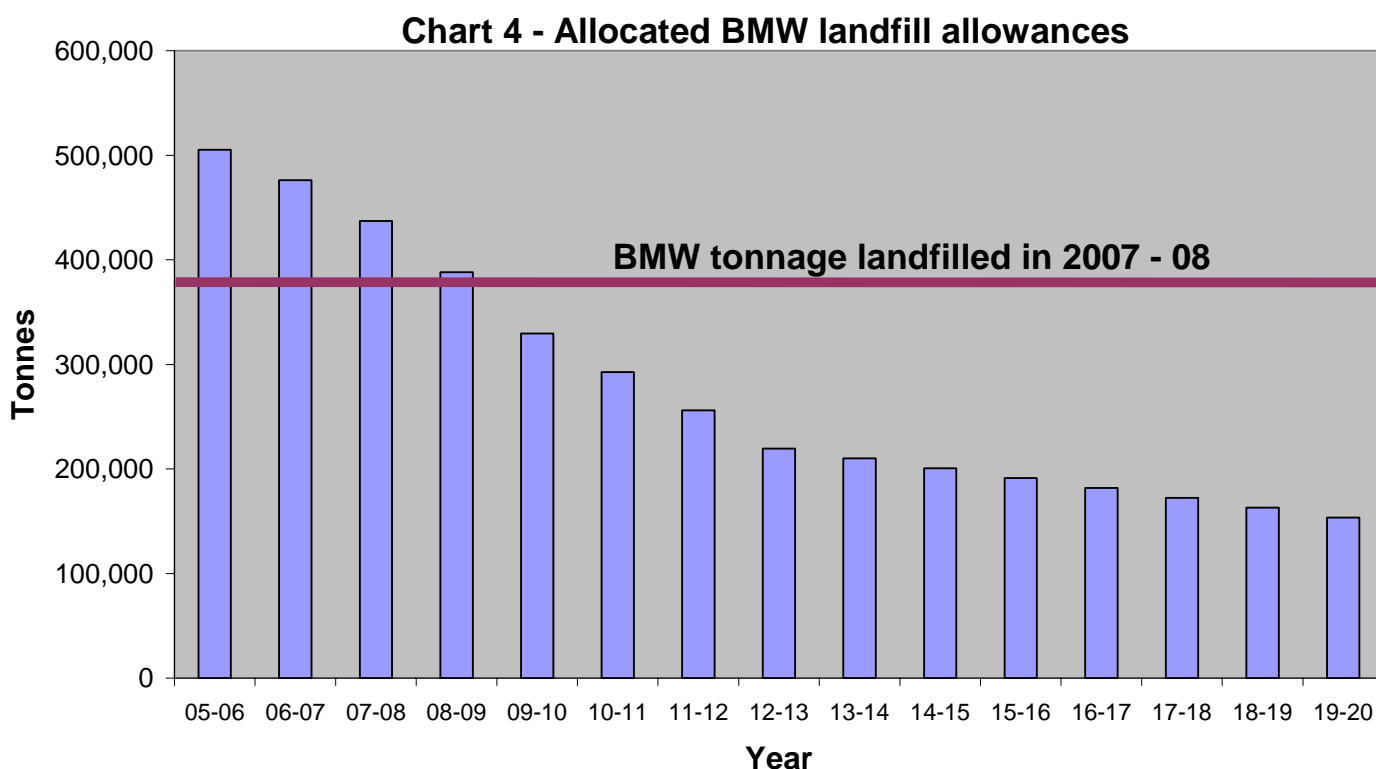
Future direction, sustainability and the National and Mayor's Waste Strategies

- 4.4. In recent years the Authority and its constituent boroughs, in consultation with each other, have begun to focus on the need to re-orient waste collection and disposal in accordance with greater environmental sustainability and the Government's national waste strategy. This involves seeking to move waste management upwards in the Government's waste hierarchy (shown on the right), with prevention, re-use and recycling/composting being prioritised ahead of energy recovery and with 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 is currently in train. 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 £32 per tonne in 2008 - 09 and to increase it to £48 in annual steps over the next two years 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.



- 4.9. Chart 4 shows that with current waste arrangements the Authority has sufficient allowances until the shortfall that arises in 2009-2010 and increasingly thereafter. Estimating the potential financial effects of the landfill allowance régime 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. And, in any event,

whether or not landfill allowances prove to be costly, the increase in landfill tax almost is sufficient incentive on its own.

- 4.10. To this end, a key achievement by the Authority and the constituent boroughs has been the adoption and implementation, after consultation, of a joint municipal waste strategy for the area. The strategy sets the framework for twenty or more years ahead and is the essential precursor to securing the necessary investment in infrastructure for separating, recycling and treating waste.

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 very considerable increases that were achieved in recycling and composting in 2007-2008.
- 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. It is most unfortunate that the Authority's plans to procure residual waste treatment services were delayed for nearly three years by directions from the Mayor of London. A judicial review application by the Authority succeeded in obtaining decisions by the courts in June 2007 that the Mayor's latter directions were unlawful. Very belatedly, this freed the Authority to commence procurement. It has become plain that the delays caused by the Mayor are unavoidably going to have a significantly adverse impact on the Authority's future costs. But it nonetheless hoped that the procurement will increase the diversion of residual waste from landfill sufficient to avoid the projected shortfall in landfill allowances in 2009-2010 that is referred to above – and also will significantly reduce the shortfalls projected for subsequent years or, possibly, eliminate them entirely.
- 4.14. The Authority is procuring residual waste treatment services in two stages. The Stage I procurement is the one that was begun in June of last year immediately the courts had freed the Authority from the Mayor's directions. Stage I seeks to obtain treatment capacity to divert from landfill 110,000 tonnes per annum of biodegradable waste⁵ to enable the Authority to remain within its landfill allowances in the early years of the scheme.

⁵ 110,000 tonnes of biodegradable waste is approximately equivalent to 160,000 tonnes of mixed 'dustbin' waste.

- 4.15. Stage I also is intended to prepare the way for a much larger Stage II procurement for the diversion of the remaining residual waste. Stage II would seek to meet the “regional self-sufficiency” requirements of the Mayor of London’s municipal waste management strategy that waste no longer be exported from London for disposal. Stage II consequently would also meet the increasing requirements up to 2020 to divert biodegradable waste from landfill.
- 4.16. Having initiated Stage I, towards the end of last year the Authority began to focus on moving forward with Stage II, the outcome of which was likely to be a contract to redevelop the rail transfer stations at Transport Avenue, Brentford, and Victoria Road, South Ruislip, and build waste treatment facilities. To this end, whilst the Authority has not yet decided the funding mechanism for Stage II, an application to Defra to access PFI credits was submitted on 31 March 2008.
- 4.17. Lastly, although strictly outside the timeframe of this annual report for 2007-2008, it cannot pass recording that in May 2008 a new Mayor of London came into office. At the time of writing it is not known how the new Mayor will wish to change the municipal waste management strategy that was adopted by his predecessor. However, one possible change in particular could be of the very greatest significance to the Authority.
- 4.18. As noted at 4.15 above, the Authority’s Stage II procurement intentions have principally been shaped to meet the previous Mayor’s regional self-sufficiency requirements that required waste to be treated within London. This meant that the Authority has been unable to consider the continued use of its modern rail transfer stations to transport waste in an environmentally acceptable way for treatment at contractors’ facilities outside of London – even though this would be expected to produce better, more economic, quicker, and more practicable solutions.
- 4.19. Regional self-sufficiency used to form part of Government waste policy but was dropped in 2005. It does not appear in the Government’s updated national waste strategy⁶ that was published in May 2007. In revising his own strategy, the Mayor has a statutory obligation to have regard to the national waste strategy. If the new Mayor were to free the Authority from the regional self-sufficiency requirement, it is possible that very great advantage would accrue to the Authority and its constituent boroughs and their council tax payers.

⁶ ‘Waste Strategy for England 2007’ available at www.defra.gov.uk/environment/waste/strategy/

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 last year of the Local Government and Public Involvement in Health Act 2007, which has introduced a new statutory performance régime 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 3 indicators:
- 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. However, there remains a requirement to conclude the Best Value performance régime by publishing the outturn BVPIs for 2007-2008. Accordingly, Tables 4 and 5 below show the Authority's data for last year for the BVPIs that are specified by the Government for the statutory joint waste disposal authorities. The Authority has also chosen to include some local service indicators. It may be noted that some of the specified corporate indicators, which apply to all local authorities, are not very suitable to the Authority because of its single purpose nature and small staffing numbers.
- 5.5. 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.
- 5.6. Table 6 below shows the Authority's BVPIs for 2007-2008 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 BVPI figures for comparison purposes.
- 5.7. However, two noteworthy comparators in Table 6 are:
- The combined recycling and composting percentage (BVPI 82a + 82b) where the Authority's area achieves the highest rate of the six.
 - The cost of waste disposal per tonne" (BVPI 87) where, of the 2007-2008 data available at the time of publication, the Authority's cost per tonne is the lowest by quite a significant margin, a position that has obtained for many years. The complete figures for costs in 2006-2007 were:

WLWA	ELWA	NLWA	WRWA	Manchester	Merseyside
£42.65	£61.91	£49.52	£50.78	£75.35	£54.72

TABLE 4 - CORPORATE BVPIs

PI No	Indicator	2006-07 Outturn	2007-08 Outturn (targets in brackets)	Comment
11a	Percentage of top 5% of earners that are women	0%	0% (25%)	In WLWA's case, 5% of the staff is less than 4 people, which greatly limits the practical ability of setting targets for any particular year. However, the Authority would welcome gender & ethnic diversity amongst its senior staff.
11b	Percentage of top 5% of earners that are from black and minority ethnic communities	0%	0% (25%)	
11c	Percentage of top 5% of earners with a disability	0%	0% (0%)	
12	Average number of working days / shifts lost to sickness absence	13.73	11.85 (7.92)	The average is much increased by a very few employees who suffered long term ailments in 2007-08
14	Early retirements (excluding ill-health) as a percentage of total workforce	0%	0% (0%)	
15	Ill-health retirements as a percentage of the total workforce	0%	0% (0%)	
16	% of workforce declaring they meet the Disability Discrimination Act disability definition compared with: % of economically active (defined as persons aged 18 to 65) disabled people in authority area	1.2% 11.8%	1.26% (2.4%) 11.8%	It will be noted that this BVPI records only those who <u>declare</u> they have a disability. The Authority is fully committed to meeting its obligations under the DDA, though any targets set cannot be very meaningful given the small workforce. (The 2.4% target is equivalent to 2 employees.)
17	Minority ethnic community staff as % of total workforce compared with: % economically active (persons aged 18 to 65) minority ethnic community population in authority area	9.9% 35.2%	10.08% (17%) 35.2%	The Authority wishes the composition of its workforce to more closely reflect the composition of the community as a whole.
156	Percentage of buildings open to the public in which all public areas are suitable for and accessible to disabled people	0%	0% (0%)	This BVPI relates specifically to public areas in buildings and the Authority's figure is 0% because the nature of the Authority's functions means that it does not have buildings containing public areas. However, the Authority's two civic amenity sites are accessible to all and any necessary assistance is given.

Staffing BVPIs 11 to 17

The BVPIs concerning staff are required to be expressed as averages or percentages. This may be suitable for most local authorities which employ large numbers. However, for small employers like WLWA (total staff 80, where one person is 1.25% of the staff), this can be misleading. Matters to do with very few individuals may result in large percentage fluctuations.

TABLE 5 - SERVICE BVPIs

PI No	Indicator	2006-07 Outturn	2007-08 Outturn (targets in brackets)	Comment	
STATUTORY BVPIs					
82	Household waste tonnages				
82a(i)	Sent for recycling Percentage	17.37%	20.41% (20%)	The statutory performance standard set by the Government for the Authority was to achieve a combined recycling and composting rate of 27% in 2007-08. Continued progress last year enabled that performance standard to be comfortably exceeded with a combined recycling and composting rate of 31.85%. Together with a reduction in the total amount of waste, this increase in recycling and composting caused a significant reduction in the amount of waste disposed of to landfill last year compared to 2006-07 - a percentage reduction of very nearly 4% and a tonnage reduction of 33,600 tonnes.	
82a(ii)	Tonnage	108,495	124,854		
82b(i)	Sent for composting Percentage	10.16%	11.44% (12%)		
82b(ii)	Tonnage	63,504	70,003		
82c(i)	Used to recover heat, power etc Percentage	0.44%	0.10% (0.10%)		
82c(ii)	Tonnage	2,763	600		
82d(i)	Sent to landfill Percentage	72.03%	68.05% (67.90%)		
82d(ii)	Tonnage	449,996	416,392		
84a	Amount of household waste collected per head of population	439kg	425 kg (439 kg)		Viewed against the long term trend historically for household waste to increase annually by about 3% p.a., the marginal reductions of recent years are very encouraging.
84b	Percentage change from last year	-1.32%	-2.30%		
87	Cost of waste disposal per tonne for municipal waste	£42.65	£53.52 (£45.65)	The 2007-08 target excluded all cost increases except the £3 increase in Landfill Tax. Nearly £4 of the outturn £53.52 is not real cost but a purely notional result from changes in hypothetical values ascribed to landfill allowances. Costs per tonne will rise significantly in coming years from the effects of higher Landfill Tax, EU Directives, Landfill Allowances, etc.	
WLWA LOCAL BVPIs					
(i)	Tonnes of waste landfilled compared to landfill allowance allocation	602,524 (700,074)	562,672 (642,584)	This shows the tonnage landfilled against the number of allowances allocated to the Authority each year under the Landfill Allowance Trading scheme. These figures assume biodegradable waste is 68% of the total waste tonnages shown here pending the carrying out of a precise 'mass balance' calculation by the Environment Agency. This calculation may change the 2007-08 figure marginally, but the target was met.	
(ii)	Percentage of waste to disposal transported by rail	68.15%	69.5% (70%)	This is to monitor that the adverse environmental and congestion effects of road transport are reduced by the use of rail transport.	
(iii)	Number of HSE reportable accidents per year at the Authority's own 3 sites	1	0 (0)	This monitors the Authority's safety record to ensure the maintenance of good performance.	

TABLE 6: 2007- 2008 BVPIs - ALL JOINT WASTE DISPOSAL AUTHORITIES

BVPI	Description	West London	East London	North London	Western Riverside	Greater Manchester	Merseyside
82a	Total tonnage of household waste arisings - percentage recycled	20.41%	15%	16.99%	24.26%	19.8%	18.05%
82b	Total tonnage of household waste arisings - percentage composted	11.44%	5%	7.35%	1.84%	9.47%	11.25%
82a & 82b	Total tonnage of household waste arisings – combined percentage recycled or composted (i.e. Statutory Performance Standards measure)	31.85%	20%	24.34%	26.10%	29.27%	29.30%
82c	Total tonnage of household waste arisings - percentage used to recover heat, power and other energy sources	0.10%	5.5%	39.40%	0.13%	7.13%	0.04%
82d	Total tonnage of household waste arisings - percentage landfilled	68.05%	55%	36.26%	73.77%	63.56%	70.66%
84a	Kilograms of household waste collected per head	425 kg	472 kg	464 kg	381 kg	510 kg	547 kg
84b	% change since last year in kg of household waste collected per head	-2.30%	0.06%	Not available	-0.31%	-2.62%	-21.54%
87	Cost of waste disposal per tonne for municipal waste.	£53.52	£79.78	Not available	£59.93	£61.37	£59.42
11a	Percentage of top 5% of earners that are women	0%	Not Applicable – no direct employees	Not Applicable – no direct employees	0%	25%	0%
11b	Percentage of top 5% of earners from black and minority ethnic communities	0%			0%	0%	
12	The average number of working days/shifts lost to sickness absence	11.44 days			2.76 days	25.81	12.43 days
14	Early retirements (excluding ill-health) as a percentage of total employees	0%			0%	2.7%	0%
15	Ill-health retirements as a percentage of the total employees	0%			0%	0%	0%
16	The percentage of employees declaring that they meet the Disability Discrimination Act 1995 disability definition compared with the percentage of economically active disabled people in the authority area.	1.26% (11.80%)			0% (11.06%)	0% (not available)	0% (3.5%)
17	The percentage of employees from minority ethnic communities compared with the percentage of the economically active minority ethnic population in the authority area (shown in brackets).	10.08% (35.20%)			0% (23.39%)	5.71% (not available)	6.25%
156	The percentage of Authority buildings open to the public in which all public areas are suitable for and accessible to disabled people	0%	0%	0%	100%	100%	100%

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 2008**

ACCOUNTS ARE SUBJECT TO AUDIT



<p style="text-align: center;">STATEMENT OF ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2008</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 provisional Statement of Accounts for the year ended 31 March 2008 were considered and approved by the Authority on 25 June 2008

Councillor Mrs. E. M. Kinnear
Chairman of the Authority
25 June 2008

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 2008 and its income and expenditure for the year.

Barry Evans (CPFA)
Treasurer to the Authority
25 June 2008

ACCOUNTS SUBJECT TO AUDIT

WEST LONDON WASTE AUTHORITY

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SECTION 1: EXPLANATORY FORWARD

1. Introduction

Details of the Authority's 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.

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 2008 assets held by the Authority comprised land and buildings valued at £12.623m (£13.276 in 2007-2008) and fixed plant and equipment valued at £1.197m (£1.381m in 2007-2008). The Authority's past capital expenditure is financed by an arrangement with the London Borough of Harrow; the outstanding sum totals £3.538m (£3.666m in 2007-2008). The Authority has also entered into lease arrangements in respect of essential waste transfer station equipment. Operational stocks valued at £0.327m (£0.296m in 2007-2008) are held at the transfer stations.

The Authority approved a net 2007-2008 budget of £33.523m (£31.358m in 2006-2007) in January 2007. It was funded by a levy of £32.023m (£29.004m in 2006-2007) and use of £1.500m (£2.354m in 2006-2007) of balances. A sum of £0.250m was also provided in balances for implementation costs of the waste strategy.

The Authority's 2007-2008 net expenditure was £32.739m (£30.220m in 2006-2007) 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 £0.784m (£1.138m in 2006-2007) less than the original net approved budget reducing 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 £3.924m (£6.389m in 2006-2007, excluding LATS).

The following table summarises the 2007-2008 revenue outturn position of the Authority.

Expenditure area: significant variations	Original Budget 2007-2008	Outturn 2007-2008	Variance to Original Budget
(1)	(2) £000	(3) £000	(4) £000
EMPLOYEE COSTS			
<u>Employee Costs</u> Reduced costs due to vacancies	3,277	3,247	-30
PREMISES			
<u>Premises</u> Savings on maintenance costs partly offset by higher water discharge license fee for Transport Avenue	2,324	2,282	-42
PLANT AND EQUIPMENT			
<u>Plant & Equipment</u> Fixed plant maintenance savings	568	487	-81
SUPPLIES & SERVICES			
<u>Supplies & Services</u> Savings on insurance costs and from stock adjustment	319	248	-71
WASTE DISPOSAL AND RECYCLING COSTS			
<u>Transport & Tipping Costs</u> Increases in waste disposal rates partly offset by reduced tonnages and savings on fridge & WEEE expenditure	17,723	17,924	201
<u>Landfill Tax</u> Reduced tonnages to landfill because of more recycling and reduced tonnages overall	14,386	13,485	-901
<u>Recycling Credits (COWSLOPS)</u> Increased COWSLOPS payments to boroughs for higher tonnages collected for composting	500	614	114
<u>Section 52(9) income</u> Reduced income from boroughs because of lower tonnages	-4,395	-4,154	241
<u>Trade Waste Income</u> Reduced income from trade waste because of lower tonnages	-1,604	-1,450	154
OTHER INCOME AND EXPENDITURE			

Expenditure area: significant variations	Original Budget 2007-2008	Outturn 2007-2008	Variance to Original Budget
(1)	(2) £000	(3) £000	(4) £000
<u>Agency – General Costs</u> Savings on Consultancy/legal fees offset by higher security costs	295	264	-31
<u>End of Life Vehicles</u> Fewer vehicles, no depollution costs	192	96	-96
<u>Capital Financing</u> Minor variation	792	805	13
<u>Support Boroughs</u> Minor variation	160	131	-29
<u>Agency Income</u> Minor variation	-581	-585	-4
<u>Other Income</u> WEEE grant and increased recycling income	-33	-210	-177
<u>Interest on Cash Flow</u> Additional interest on cash flow	-400	-447	-47
Total	33,523	32,739	-784
Levy	-32,023	-32,023	0
	**1,500	716	-784

** approved use of balances to support the 2007-2008 levy

The Authority's net expenditure was £32.739m prior to adjustment for the net effects of the Landfill Allowances Trading Scheme (LATS) and retirement benefits under FRS17 as reflected in the accounts.

Statement of Accounts 2007-2008

The financial statements on the following pages set out the financial results of the Authority for the year ended 31 March 2008 and were approved by the Authority on 25 June 2008. 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;
- A Statement of Total Recognised Gains and Losses in the year (STRGL);
- 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 2007-2008 and unused allowances (subject to audit/reconciliation by DEFRA for 2007-2008) have been "banked" under the scheme.

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 with a finite useful life (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.

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 2007-2008. 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 on the basis of Depreciated Replacement Cost, since the properties are specialised and particular to the Authority's operating activities, and 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

The WLWA balances are held with the London Borough of Harrow and 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 following guidance issued by CIPFA (the LAAP Bulletin 64, issued in March 2006).

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 £0.128m based on 4% of the capital financing requirement.

9. Other Accounts

These include:

- The Fixed Asset Restatement Account (which represented principally the balance of surpluses or deficits arising on the periodic revaluation of fixed assets) has been replaced by the Revaluation Reserve Account;
- The Capital Financing 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) has been replaced by the Capital Adjustment Account. The balances on the Fixed Asset Restatement Account and the Capital Financing Account have been transferred to this account.

10. Pensions

- (i) All permanent staff may participate in the London Pensions Fund Authority (LPFA) Pension Fund, a defined benefit statutory scheme, administered in accordance with the Local Government Scheme Regulations 1997.

A defined benefit statutory scheme is a pension, or other retirement benefit scheme, other than a defined contribution scheme. Usually, 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 outgoings due after the valuation date. The employer 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. 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 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.

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 2007).

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	2007-2008		2006-2007	
		£000	£000	£000	£000
<u>Gross Expenditure</u>					
Employees		3,316		3,303	
Premises		2,282		2,336	
Waste Transport and Disposal		32,024		30,570	
Other Supplies and Payments		2,741		2,689	
			40,363		38,898
<u>Gross Income</u>					
Trade Waste		-1,450		-1,393	
Agency		-585		-529	
Miscellaneous Income		-210		-320	
Other Local Authorities' Waste		-4,154		-5,390	
			-6,399		-7,632
NET COST OF SERVICES					
			33,964		31,266
Interest income					
Interest income		-447		-372	
Deferred charges		-28		-28	
Pension interest cost and expected return on Pension Assets		-8		8	
			-483		-392
NET OPERATING EXPENDITURE					
			33,481		30,874
<u>Landfill Allowances (LATS)</u>					
Landfill Allowances usage		3,643		7,692	
Landfill Allowances grant		-2,336		-8,560	
			1,307		-868
NET OPERATING EXPENDITURE					
			34,788		30,006
<u>Levies on Constituent Councils</u>					
Brent		-5,717		-5,048	
Ealing		-6,298		-5,869	
Harrow		-4,932		-4,292	
Hillingdon		-5,433		-4,956	
Hounslow		-4,850		-4,390	
Richmond upon Thames		-4,793		-4,449	
			-32,023		-29,004
Surplus (-) / Deficit for the year					
			2,765		1,002

SECTION 5:

5a: STATEMENT OF THE MOVEMENT ON THE GENERAL FUND BALANCE

	2007-2008	2006-2007
	£000	£000
Surplus (-) / deficit for year on the Income and Expenditure Account	2,765	1,002
Adjustment re: Landfill Allowances	-1,308	868
	1,457	1,870
Net additional amount required by statute and non-statutory proper practices to be debited or credited to the General Fund Balance for the year	1,008	-654
Change in General Fund Balance for the Year	2,465	1,216
General Balances brought forward	-6,389	-7,605
General Balances carried forward	-3,924	-6,389
Amount of General Balances generally available for new expenditure	-3,924	-6,389

5b: STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES (STRGL)

	2007-2008	2006-2007
	£000	£000
Surplus (-) / deficit on the Income and Expenditure Account for the year	2,765	1,002
Surplus (-) / deficit arising on revaluation of fixed assets	0	0
Actuarial (gains)/losses on pension fund assets and liabilities	836	684
Total recognised gains and losses for the year	3,601	1,686

SECTION 6: BALANCE SHEET

	Notes	2007-2008		2006-2007	
		£000	£000	£000	£000
Fixed Assets					
<u>Tangible fixed assets</u>					
<u>Operational Assets</u>		12,622			
Land & buildings		1,197		13,276	
Fixed plant and vehicles				1,381	
	1		13,819		14,657
<u>Current assets</u>					
Stock	2	327		296	
Debtors (net of bad debts provision)	3	9,649		10,812	
Landfill Allowances	9	2,976		9,736	
Cash		4		4	
			12,956		20,848
Total Assets			26,775		35,505
<u>Current liabilities</u>					
Creditors	4	-3,847		-4,264	
Landfill Allowances	9	-2,038		-7,491	
			-5,885		-11,755
Total assets less current liabilities			20,890		23,750
Long Term Borrowing	5	-3,538		-3,666	
Government Grants - deferred		-84		-112	
Pension Liability	8	-2,043		-2,829	
			-5,665		-6,607
Total assets less liabilities			15,225		17,143
<u>Financed by:</u>					
Capital Adjustment Account	6a	-10,656		11,337	
Revaluation Reserve	6a	0		0	
Earmarked Reserves	7	-1,750		0	
Pension Reserve	8	2,043		2,829	
Landfill Allowances	9	-938		-2,246	
General Balances		-3,924		-6,389	
Total Net Worth			-15,225		-17,143

SECTION 7: CASH FLOW STATEMENT

	Notes	2007-2008 £000	2006-2007 £000
Revenue Activities			
<u>Cash outflows</u>			
Cash paid to and on behalf of Employees		3,316	3,303
Other operating costs		36,398	35,312
<u>Cash inflows</u>			
Cash received for goods and services		-7,562	-9,987
Levy income		-32,023	-29,004
Revenue Activities – net cash flow	(i)	129	-376
Servicing of Finance			
<u>Cash outflows</u>			
Interest paid		190	208
Purchase of (capital) assets		0	406
<u>Cash inflows</u>			
Interest received		-447	-372
Net cash Inflow / Outflow before financing		-128	-134
Financing			
<u>Cash outflows</u>			
Repayments of amounts borrowed (net debt mov't)		128	134
Increase / decrease in cash and cash equivalents	(ii)	0	0
Note (i) Reconciliation to Net Cash Flow			
Surplus(-)/Deficit per the Income & Expenditure Account		2,765	1,303
Non Cash Transactions			
Capital Financing		-190	-208
Depreciation		-837	-804
Deferred charges		-28	-28
Capital Financing		0	-245
Interest Received		447	372
FRS17		-15	-173
Landfill Allowances Trading Scheme (LATS) (net)		-1,307	867
Items On An Accrual Basis			
Movement in Stock		31	-10
Movement in Debtors		-1,154	-2,353
Movement in Creditors		417	135
Movement in Provisions		0	768
Net cash flow from Revenue Activities		129	-376
Note (ii) Movements in Cash and Cash Equivalent			
	2006-2007 £000	2007-2008 £000	Movement £000
Cash	4	4	0
Net Cash Inflow / Outflow	4	4	0

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 during the year were as follows:

	2007-2008				2006-2007
	Land & Buildings (Freehold) £000	Land & Buildings (Leasehold) £000	Fixed Plant & Vehicles £000	Total £000	£000
Gross book value as at 31 March 2007	4,107	9,169	1,381	14,657	15,054
Value as at 1 April 2007	4,107	9,169	1,381	14,657	15,054
<u>Revaluations and restatements</u>					
Additions	0	0	0	0	407
Revaluations	0	0	0	0	0
Value as at 31 March 2008	4,107	9,169	1,381	14,657	15,461
Depreciation for Year	-62	-591	-184	-837	-804
Net Book Value as at 31 March 2008	4,045	8,578	1,197	13,819	14,657

Note (2) Stock

	2007-2008	2006-2007
	£000	£000
<u>Stock is held at two locations as follows:</u>		
Transport Avenue	104	104
Victoria Road	223	192
Balance as at 31 March 2008	327	296

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

Note (3) Debtors

	2007-2008	2006-2007
	£000	£000
Trade Waste Agency	245	209
London Borough of Harrow	96	38
Other Local Authorities	7,200	8,840
	2,148	1,765
	9,689	10,852
Less provision for bad debts	-40	-40
	9,649	10,812

Note (4) Creditors as at 31 March

	2007-2008	2006-2007
	£000	£000
Transport and Tipping	-2,133	-1,893
Landfill Tax	-609	-1,132
Other	-1,105	-1,239
	-3,847	-4,264

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 2008 totals £3.538m (£3.666m in 2006-2007). The interest rate charged was 5.17%.

	2007-2008	2006-2007
	£000	£000
Source of Loan:		
London Borough of Harrow	-3,538	-3,666
Analysis of loan by maturity:		
1 to 2 years	-162	-168
2 to 5 years	-388	-402
5 to 10 years	-647	-670
10 years +	-2,341	-2,426
	-3,538	-3,666

Note (6a) Capital Adjustment Account

	2007-2008	2006-2007
	£000	£000
Balance Brought Forward	-11,337	-11,572
Financing capital expenditure from revenue	0	-162
Deferred Charges Written Out	-28	-28
Capital receipts use	0	-245
Minimum Revenue Provision (M.R.P.) (less provision for depreciation)	709	670
	-10,656	-11,337

Note (6b) Revaluation Reserve Account

	2007-2008	2006-2007
	£000	£000
Balance as at 1 April	0	0
Surplus on revaluation and restatement of fixed assets	0	0
Balance as at 31 March	0	0

Note (7) Earmarked Reserves

Earmarked reserves were made in 2007-2008 for the costs of the waste strategy, contractor costs and stage 2 procurement costs (totalling £1.750m). In addition surplus landfill allowances were treated as an earmarked reserve (£0.938m) under LATs (£2.246m in 2006-2007).

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 2008 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 2008.

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 (£0.360m in 2007-2008 and £0.460m in 2006-2007), the net return on assets (£0.008m in 2007-2008 and -£0.008m in 2006-2007) and changes to the Pension Reserve (-£0.061m in 2007-2008 and -£0.173m in 2006-2007) as advised by the Funds Actuary. The Fund's Actuary, based on triennial actuarial valuations, determines the contribution rate (employer's rate of 15.4% until March 2008). 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 (£0.011m in 2007-2008 and £0.012m in 2006-2007). 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 £2.043m (£2.829m in 2006-2007), a reduction of £0.786m 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 2008	31 March 2007
Employees	76	74
Deferred Pensioners	29	28
Pensioners	60	59

An actuarial valuation showing the potential pensions liability for the year ended 31 March 2008 in accordance with FRS17 is set out below.

Assets valued at "fair value" (whole LPFA Fund) As at March	Long Term Return 2008 % p.a.	Assets 2008 £000	Long Term Return 2007 % p.a.	Assets 2007 £000	Long Term Return 2006 % p.a.	Assets 2006 £000
Equities	7.5%	5,862	7.7%	5,752	7.3%	5,424
Target return funds	6.3%	1,894	6.4%	2,065	6.0%	1,639
Alternative assets	6.7%	1,764	6.8%	1,171	6.5%	1,014
Cash	4.8%	294	4.9%	248	4.6%	529
Total	7.0%	9,814	7.2%	9,237	6.8%	8,605
Net Pension Liability as at		31 March 2008 £000		31 March 2007 £000		31 March 2006 £000
Estimated Employer Assets (A)		9,814		9,237		8,605
Present Value of Scheme Liabilities		11,680		11,847		11,738
Present Value of Unfunded Liabilities		177		219		220
Total Value of Liabilities (B)		11,857		12,066		11,958
Net (A) - (B)		-2,043		-2,829		-3,353

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.

Notes to the Core Financial Statements

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 follows.

Assumptions as at	31 March 2008	31 March 2007	31 March 2006	31 March 2005
	% per annum	% per annum	% per annum	% per annum
Price increases	3.6%	3.2%	3.1%	2.9%
Salary increases	5.1%	4.7%	4.6%	4.4%
Pension increases	3.6%	3.2%	3.1%	2.9%
Discount rate	6.9%	5.4%	4.9%	5.4%

The following table sets out an analysis of the amount of recognised gains and losses

	31 March 2008	31 March 2007
	£000	£000
Actual return less expected return on Pension Scheme assets	-839	82
Experience gains and losses arising on the Scheme liabilities	479	-9
Changes in financial assumptions underlying the Present Value of the Scheme Liabilities	1,196	611
Actuarial gain / -loss	836	684

The movement in the surplus / deficit for the year to 31 March 2008 is as follows:

	Year to 31 March 2008	Year to 31 March 2007
	£000	£000
Deficit at beginning of year	-2,829	-3,353
Current Service Cost	-360	-460
Employer contributions	291	295
Contributions in respect of Unfunded Benefits	11	13
Net return on assets	8	-8
Actuarial losses	836	684
Deficit at end of year	-2,043	-2,829

The actuarial gains and losses are analysed into the following categories.

	Year to 31 March 2008 £000	Year to 31 March 2007 £000	Year to 31 March 2006 £000	Year to 31 March 2005 £000	Year to 31 March 2004 £000
Difference between the expected and actual return on assets	-839	82	1,085	187	771
Value of assets	9,814	9,237	8,605	6,712	5,961
Percentage of assets	-8.5%	0.9%	12.6%	2.8%	12.9%
Experience (losses) / gains on liabilities	479	-9	-4	476	-4
Present value of liabilities	11,857	12,066	11,958	10,179	8,521
Percentage of the total present value of liabilities	4.0%	-0.1%	0.0%	4.7%	0.0%
Actuarial (losses)	836	684	-140	-880	767
Total present value of liabilities	11,857	12,066	11,958	10,179	8,521
Percentage of the total present value of liabilities	7.1%	5.7%	-1.2%	-8.6%	9.0%

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 2007-2008 and unused allowances (subject to audit/reconciliation by DEFRA for 2007-2008) have been “banked” under the scheme.

The financial statements reflect the accounting requirements of the LATS scheme and follow guidance issued by CIPFA (the LAAP Bulletin 64, issued in March 2006). 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 £5.00 per tonne for 2007-2008 (£17.98 in 2006-2007). The Income and Expenditure Account net deficit includes £1.307m loss (-£0.868m in 2006-2007) on unused Landfill Allowances. The loss arises from the reduced average value compared to 2006-2007. The value of unused allowances, £0.938m in 2007-2008 (£2.246m in 2006-2007) are treated as an earmarked reserve. The Authority has taken the view that the total of unused allowances of £0.938m (187,627 tonnes) is required for future landfill commitments.

	31 March 2008 £000	31 March 2007 £000
LATS balances	-938	-2,246

Note (10) Other Income and Expenditure Notes

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

	2007-2008	2006-2007
	£000	£000
Amounts included in the Income and Expenditure Account but required by statute to be excluded		
Depreciation	-837	-804
Government Grants Deferred	28	28
Contribution from the Pension Reserve	-61	-173
	-870	-949
Amounts not included in the Income and Expenditure Account but required by statute to be included		
Statutory provision for repayment of debt	128	134
Capital expenditure charged to General Balances	0	161
	128	295
Transfer to / from Balances		
Transfer to / from earmarked reserves	1,750	0
	1,750	0
Net additional amount to be credited to General Balances for the year	1,008	-654

(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. There was no expenditure on publicity in 2007-2008.

	2007-2008	2006-2007
	£000	£000
Promotion and publicity	0	0
	0	0

(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 £0.482m in 2007-2008 (£0.498m in 2006-2007). There were undischarged obligations in respect of these leases of £1.317m at 31 March 2008 (£1,799m at 31 March 2007). The Authority is committed to making payments for the undischarged obligations as follows:

	Annual Costs
	£000
2008-2009	344
2009-2010	344
2010-2011	256
2011-2012	161
2012-2013	122
2013-2014	90
Total	1.317

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 has also been 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 has been incorporated in these accounts, including payments that were due for previous years. 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 2008. 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.

(e) Employees

The number of employees whose remuneration during 2007-2008, excluding pension contributions, was £50,000 or more was:

Remuneration Band	Number of Employees	Number of Employees
	2007-2008	2006-2007
£50,000 to 59,999	0	0
£60,000 to 79,999	1	1
£70,000 to 89,999	0	0
£90,000 to 99,999	0	1
£100,000 to 110,000	1	0

(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.

	2007-2008	2006-2007
	£000	£000
Annual audit: 2006-2007	0	29
Annual audit: 2007-2008	29	0
Other audit work	6	0

(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 2007-2008. No related party transactions were declared. The Clerk and Treasurer are employed by the boroughs of Hounslow and Harrow respectively. 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	2007-2008	2006-2007
	£000	£000
Hounslow	14	17
Harrow	117	127

(h) Contingent Liabilities

There are no outstanding contingent liabilities.

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 2007-2008 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 a Board of six Members, one from each of the constituent

Boroughs. Standing Orders and Financial Regulations of the Authority govern the Board. 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.

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 annual Audit 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. The 2007-2008 review program actioned by Internal Audit covered site security and data protection. 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 2008-2009.

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 Mrs. E. M. Kinnear
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

Accounts subject to audit

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,
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