



CAN PEACE III JOINT COMMITTEE

STATEMENT OF ACCOUNTS

**FOR THE YEAR ENDED
31 MARCH 2015**



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Explanatory Foreword

Introduction

The CAN PEACE III Joint Committee financial performance for the year ended 31 March 2015 is as set out in the Comprehensive Income and Expenditure Account and the financial position as at the 31 March 2015 in the Balance Sheet and Cash Flow Statement.

These financial statements have been prepared in line with the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 (the code) and the Department of the Environment Accounts Direction, Circular LG 14/15 dated 1 April 2015.

This Statement of Accounts explains CAN PEACE III Joint Committee financial performance during the financial year ending 31 March 2015 and its financial position at the end of that year. It follows approved accounting standards. The explanatory foreword provides a brief explanation of the financial aspects of the Joint Committee's activities and draws attention to the main characteristics of the Joint Committee's financial position.

Group Accounts

The Code requires Joint Committees to consider all their interests and to prepare a full set of group financial statements where they have material interests in subsidiaries, associates or joint ventures. CAN PEACE III Joint Committee does not have material interests in such bodies and accordingly is not required to prepare group financial statements.

Financial Report

The following statements provide further information:

- The Movement in Reserves Statement, as set out on page 22, shows the movement in the year on the different reserves held by the Joint Committee. The surplus or (deficit) on the provision of services line shows the true economic cost of providing the Joint Committee's services.
- The Comprehensive Income and Expenditure Statement, as set out on page 23, shows the income earned and the expenditure incurred during the year by the Joint Committee in accordance with generally accepted accounting practices. This includes details of funding received from Government bodies and participating Councils, together with details of administrative expenditure incurred by the Joint Committee and financial assistance provided to beneficiaries.
- The Balance Sheet, as set out on page 24, shows the value as at the Balance Sheet date of the Joint Committee's assets and liabilities. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held by the Joint Committee.
- The Cash Flow Statement, as set out on page 25, shows the changes in cash and cash equivalents of the joint committee during the reporting period. The statement shows how the Joint Committee generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

Legislative Context for Preparation and Audit of the Financial Statements

The Local Government (Northern Ireland) Order 2005, Article 3, defines a joint committee of two or more councils to be a local government body and provides that :-

the accounts of every local government body shall be:-

- (a) made up to the end of each financial year; and
- (b) audited in accordance with this Part by a local government auditor designated by the Department, after consultation with the Comptroller and Auditor General for Northern Ireland.

Article 24 of the Local Government (Northern Ireland) Order 2005 provides that the Department may issue regulations as to accounts and audit. In this regard the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 were made on 7 March 2006.

The Accounts Direction, issued by the Department of the Environment on 1 April 2015 under Regulation 4 of the Local Government (Accounts and Audit) Regulations 2006 requires the Joint Committee to prepare accounts. This statement of accounts covers the period from 1 April 2014 to 31 March 2015 and has been prepared in compliance with the Direction.

Background

In July 2007, the Special European Union Programmes Body (hereinafter called SEUPB) invited applications to implement Measure 1.1 of the PEACE III programme from "self – defined" cluster arrangements of Councils up until the new proposed Council areas under the Review of Public Administration.

Subsequently, Newtownabbey, Carrickfergus and Antrim Borough Councils agreed to form a cluster and to develop and deliver a Strategy and Action Plan within the context of Measure 1.1 of the PEACE III Programme.

Each of the participant Councils has agreed that the implementation of the strategy and action plan should be overseen by a PEACE III Partnership comprising 20 members – 9 elected members, 9 social partners and 2 statutory representatives. The elected members have been nominated by the participant Councils (3 per Council area) and the social partners have been recruited through a selection process which was advertised in the local press across the cluster area. The appointment of the Social Partners to the PEACE III Partnership has been approved by each of the participant Councils. The PEACE III Partnership will make recommendations to a Joint Committee which will be comprised of 6 elected members (nominated by the participant Councils – 2 per Council area) and 3 social partners (nominated by the PEACE III Partnership in line with Section 75 and approved by the participant Councils).

Each of the participant Councils has also agreed that Newtownabbey Borough Council will be the lead Council in relation to the administrative and financial management of the programme.

Establishment of Joint Committee

The Participant Councils, acting pursuant to the powers conferred on them by section 19 of the 1972 Act, hereby collectively agree as follows:-

In accordance with the letter of offer from SEUPB that they shall establish a Joint Committee for the purpose of implementing the policies set out in the PEACE III Strategy and Action Plan;

That the functions of the Joint Committee shall be fixed by reference to these Terms of Agreement (including the Statement of Principles).

Delegated Powers

The Participant Councils hereby agree that the Joint Committee shall have delegated powers and responsibilities to implement Measure 1.1 of the PEACE III Programme in the Newtownabbey, Carrickfergus and Antrim Borough Council areas as more particularly described and delimited in the Statement of Principles. The Joint Committee will receive and consider recommendations from the PEACE III Partnership also established by the Participant Councils.

Establishment and Operating costs

In accordance with the Principle of Equitable Shared Funding, the costs of establishing and operating the Joint Committee (including contract administration and management costs) shall be borne by the Participant Councils from the budget made available by the Special European Union Programmes Body (SEUPB) and stipulated with the contract for funding and Newtownabbey Borough Council shall provide management and administration services in accordance with SEUPB letter of offer.

Composition and Procedure of Joint Committee

In accordance with the Principle of Equal Committee Representation, each of the Participant Councils shall have equal representation, agreed at 2 Members each. In addition to this, 3 Social Partners from the PEACE III Partnership will be non-voting members of the Joint Committee.

The provisions of sections 19-22 and 142 and Schedules 2 and 7 of the 1972 Act shall apply to the Joint Committee.

The quorum of the Joint Committee shall be 3 out of the 6, provided that at least 2 of the Participant Councils are represented.

The proceedings of the Joint Committee shall be regulated by Standing Orders as adopted by Newtownabbey Borough Council for use in its proceedings.

In circumstances where the Joint Committee does not feel that it is able to ratify a recommendation made by the PEACE III Partnership, the decision not to ratify should be endorsed by at least 4 of the 6 elected members of the Joint Committee.

Dispute Resolution

In the event of any disagreement between the Participant Councils in relation to any matter arising pursuant to these Terms of Agreement, but entirely without prejudice to the provisions set out in the Statement of Principles (and in particular the Principle of Consensus), the Joint Committee may request the Department or such other body as it might agree to act as a conciliator in accordance with such procedure as shall be agreed by the parties, and to the intent that the parties shall endeavour to resolve their differences in the spirit of achieving the objectives of the PEACE III Strategy and Action Plan.

THE FIVE PRINCIPLES

- Principle of Consensus
- Principle of Limit of Delegation
- Principle of Functional Responsibilities
- Principle of Equitable Shared Funding
- Principle of Equal Committee Representation

PRINCIPLE OF CONSENSUS

It shall be an overarching principle that all policy decisions and decisions with significant financial implications for the Joint Committee shall be taken on the basis of the consensus of all the Participant Councils, within the framework of the PEACE III Strategy and Action Plan. Accordingly, any material change in the PEACE III Strategy and Action Plan will require the prior approval of the Participant Councils.

PRINCIPLE OF LIMIT OF DELEGATION

The Participant Councils shall delegate powers and functions to the Joint Committee to the extent necessary to enable it to implement the PEACE III Strategy and Action Plan. This delegation shall be with a view to achieving economies of scale and minimising of costs. No further functions are to be transferred to the Joint Committee except with the prior approval of the Participant Councils.

PRINCIPLE OF FUNCTIONAL RESPONSIBILITIES

The Joint Committee shall have Core Functions and Ancillary Functions. The Core Functions shall be the overall design, implementation and management of the PEACE III Strategy and Action Plan. The Joint Committee shall consider and approve recommendations from the PEACE III Partnership in relation to the following:

- Develop specifications and award criteria for projects and programmes.
- Invite applications/tenders and award funding.
- Assess all submissions made against agreed criteria.
- Issue funding contracts to all approved applicants.
- Monitor and evaluate the projects/programmes funded.
- Recover the relevant project/programme/management costs from the Participant Councils on the funding basis agreed.

The Ancillary Functions shall be matters such as training and awareness raising programmes, publicity and consultation and other initiatives as may be agreed from time to time with the individual Participant Councils and the PEACE III Partnership and to be operated on the basis of annual programmes and/or service level agreements.

PRINCIPLE OF EQUITABLE SHARED FUNDING

The costs of establishing and operating the Joint Committee shall be pre-estimated and recovered as far as possible by reference to the business plan submitted to SEUPB, and shall be recovered on an agreed basis from the Participant Councils.

The Joint Committee is composed of:

1. ANTRIM BOROUGH COUNCIL of 50 Stiles Way, Antrim, BT412UB.
2. CARRICKFERGUS BOROUGH COUNCIL of 11 Antrim Street, Carrickfergus, BT38 7DG.
3. NEWTOWNABBEY BOROUGH COUNCIL of Mossley Mill, Newtownabbey, Co Antrim, BT36 5QA (hereinafter called "the participant Councils").

Post Balance Sheet Event

Local Government Reform

From 1st April 2015, the Joint Committee ceased to exist and its functions transferred to the new Council (Antrim and Newtownabbey Borough Council).

Antrim and Newtownabbey Borough Council combines the previous councils of Antrim Borough Council and Newtownabbey Borough Council into one new body constituted under the framework established by the Local Government Act (Northern Ireland) 2014.

Under regulation 11 of the Local Government (Transitional, Supplementary, Incidental Provisions and Modifications) Regulations (Northern Ireland) 2014, the new council will designate an officer as having responsibility for the winding up of its predecessor Joint Committees.

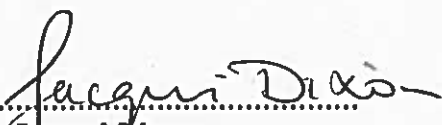
This designated officer will have responsibility for the preparation of final statements of account for the Joint Committee in a form directed by the Department under regulation 4 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006.

These accounts are prepared on a going concern basis in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom.

Certificate of the Chief Financial Officer

I certify that:-

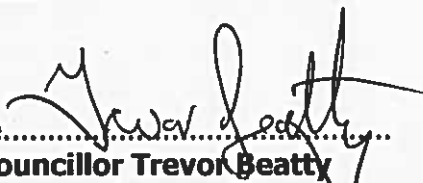
- (a) the Statement of Accounts for the year ended 31 March 2015 on pages 22 to 32 has been prepared in the form directed by the Department of the Environment and under the accounting policies set out on page 26-27.
- (b) in my opinion the Statement of Accounts give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.

Signature.....
Jacqui Dixon
Chief Financial Officer

Date 22/10/15

Approval of Statement of Accounts

These accounts were approved by resolution of the Antrim and Newtownabbey Borough Council Audit Committee on 29 June 2015 and have been subject to the amendments set out on page 33.

Signature.....
Councillor Trevor Beatty
Chairman of Antrim and Newtownabbey Borough Council Audit Committee

Date 22/10/15

**Statement of the Joint Committee's and Chief Financial Officer's
Responsibilities for the Statement of Accounts**

The Joint Committee's Responsibilities

Under Section 1 of the Local Government Finance Act (Northern Ireland) 2011 a Council shall make arrangements for the proper administration of its financial affairs. A council shall designate an officer of the council as its Chief Financial Officer. Arrangements made by a council for the proper administration of its financial affairs shall be carried out under the supervision of its Chief Financial Officer. The Joint Committee has adopted a similar arrangement and the Chief Financial Officer for the Administrative (Lead) Council undertook equivalent duties for the Joint Committee.

Under Regulation 5 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 the Joint Committee is required by resolution to approve the accounts. Since the PEACE III Joint Committee ceased to exist on 31 March 2015, the Department of the Environment through Circular LG 21/2015 directed that the statement of accounts be approved by the new council within which the lead council is situated. Antrim and Newtownabbey Borough Council delegated authority to the Audit Committee to approve the financial statements.

These accounts were approved by Antrim and Newtownabbey Borough Council Audit Committee on 29 June 2015.

The Chief Financial Officer's Responsibilities

Under Regulation 4(1) of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 the chief financial officer is responsible for the preparation of the Joint Committee's statement of accounts in the form directed by the Department of the Environment.

While the lead council ceased to exist on 31 March 2015, Regulation 9 of the Local Government (Transitional, Supplementary, Incidental Provisions and Modifications) Regulations (Northern Ireland) 2014 provides that its activities will be continued by the new council i.e. that council in which the lead council was a predecessor council. As such, for the purpose of complying with the requirements of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006, the Department of the Environment through Circular LG 21/2015 directed that the Chief Financial Officer should be that of the new Council.

The accounts must give a true and fair view of the income and expenditure for the financial year and the financial position as at the end of the financial year.

In preparing this statement of accounts, the Chief Financial Officer is required to:-

- observe the Accounts Direction issued by the Department of the Environment including compliance with the Code of Practice on Local Authority Accounting in the United Kingdom;
- follow relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis; and
- make judgements and estimates that are reasonable and prudent.

The Chief Financial Officer is also required to:-

- keep proper accounting records which are up-to-date; and
- take reasonable steps for the prevention and detection of fraud and other irregularities.

Carrickfergus, Antrim & Newtownabbey (CAN) PEACE III Joint Committee Annual Governance Statement

Scope of Responsibility

The structure established to oversee the implementation of Measure 1.1 of the PEACE III Programme: Building Positive Relations at the Local Level in the Carrickfergus, Antrim and Newtownabbey areas is the CAN PEACE III Joint Committee. This body has representation from the three partner Councils and is responsible for decision-making with regard to the allocation of funding.

Newtownabbey Borough Council has agreed to act as the 'lead' Council for the Carrickfergus, Antrim and Newtownabbey cluster. To this end the Council has accepted an offer of funding totalling £1,954,868 to be distributed across the cluster area over the period 2007-2011 and a subsequent offer of funding totalling £2,481,769 to be distributed across the cluster area over the period 2011-2014.

The Letter of Offer for the CAN PEACE III Partnership expires on 31 December 2014, and SEUPB has indicated that there is no possibility of extension beyond this date. Whilst PEACE IV is in the planning stages, the timeframe for its launch and delivery is not yet known but is anticipated as mid to late 2015.

This funding is administered through the Council's Finance Department in accordance with the standards and procedures set out by Newtownabbey Borough Council and the Special European Union Programmes Body (SEUPB) which is the managing authority for the programme.

The structure below outlines the reporting mechanism.

Structures and Decision-Making

The CAN PEACE III Partnership is comprised of 20 Members:

- 9 Elected Members – 3 per Council Area
- 9 Social Partners
- 2 Statutory Representatives – Northern Ireland Housing Executive and North Eastern Education and Library Board

The CAN PEACE III Joint Committee consists of 9 Members:

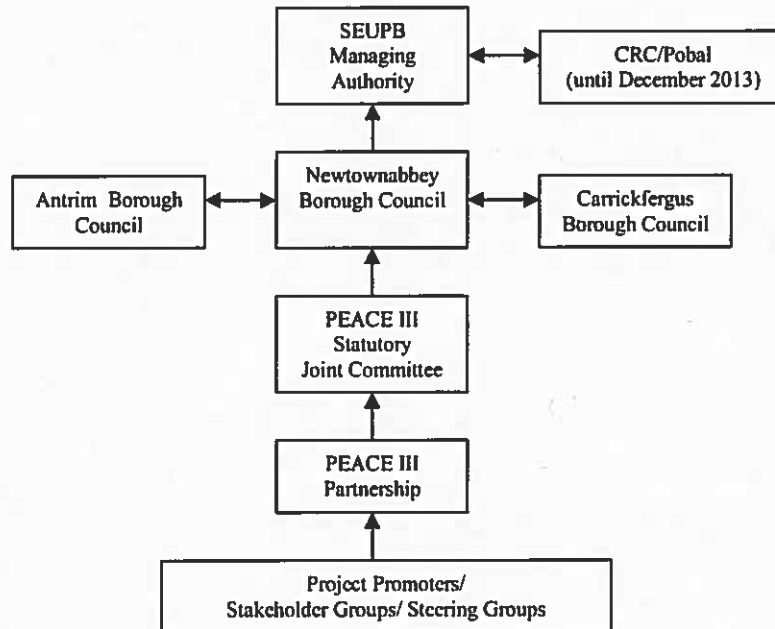
- 6 Elected Members – 2 per Council Area
- 3 Social Partners (non-voting)

Until December 2013, the PEACE III Officer team consisted of a Programme Co-ordinator, Finance and Monitoring Officer and an Administrative Officer. For 2015, the team consists of a Programme Co-ordinator and Project Officer. The team is located within the Development Services Department of Newtownabbey Borough Council.

The Programme Co-ordinator reports to Director of Development Services within Newtownabbey Borough Council.

Decisions on the business of the CAN PEACE III Partnership will be brought by Officers to the Partnership for agreement. These decisions of the Partnership will then be ratified by the CAN PEACE III Joint Committee.

Please see flowchart below for full breakdown of reporting structure.



PEACE III Reporting Structure

The Purpose of the Governance Framework

The Joint Committee operates within the governance framework of Newtownabbey Borough Council and the Special European Union Programmes Body (SEUPB) which specifies the controls which must be put in place for the effective governance of the programme. All actions and expenditure are within the relevant EU regulations governing the EU Programme for Peace and Reconciliation (PEACE III Programme).

It enables the Joint Committee to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and 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 Partnership’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. PEACE III links to other areas of Council delivery is subject to internal audit on a scheduled basis. An internal audit took place in March/April 2013 and a satisfactory opinion was issued.

The governance framework has been in place for the Joint Committee for the year ended 31 March 2009 and up to the date of approval of the statement of accounts.

The Governance Framework

The key elements of the systems and processes that comprise the Joint Committee governance arrangements are:

- ***identifying and communicating the aims and objectives and intended outcomes of the PEACE III Programme***

Background to the CAN PEACE III Partnership

The PEACE III Programme is a distinctive programme part-funded by the European Union (€225 million from the EU with further national contributions of €108 million) through its Structural Funds programme.

The main aims of the PEACE III Programme are to reinforce progress towards a peaceful and stable society and to promote reconciliation by assisting operations and projects which help to reconcile communities and contribute towards a shared society for everyone.

The Programme aims to deliver its priorities through "themes". These themes are:

1. **To build positive relations at a local level** – Cross-community and cross-border initiatives and long-term activities in priority communities as a result of local action. Sectarianism and racism decrease in social life where new opportunities for collaboration are created and minority groups are more integrated.
2. **To acknowledge the past** – Victims and survivors are able to deal with the past on their own terms. Significant groups of the population are able to see and hear about a different culture and history of the conflict.
3. **To create shared public spaces** – There are changes in behavioural patterns for shopping, working, socialising and the usage of facilities by all.
4. **To develop key institutional capacity for a shared society** – Key institutions develop a capacity to deliver a shared future. Public service delivery is adjusted to deal in a targeted and concerted manner with issues that contribute to a shared society.

The work of the CAN PEACE III Partnership falls under theme 1 Building Positive Relations at the Local Level.

The PEACE III Programme is being delivered in two Phases.

CAN PEACE III Partnership VISION: (Phase I)

We envisage that by 2013 the Carrickfergus, Antrim and Newtownabbey Cluster area will be characterised by positive relations that enable all of the communities residing in the area to address challenges and develop a confident and Peaceful future, unhindered by sectarianism or racism.

It is a vision which will require the support of local communities if it is to be realised and a step-change in how communities 'think', 'act' and 'react' particularly in periods of uncertainty or stress. Two overarching aims have been agreed with a number of defined objectives which explain how these will be achieved. These are outlined below.

Strategic Aim (1):

To improve confidence and empower communities to deal with the challenges of tackling racism and sectarianism

Objective 1.1

To support the development of civic and community leadership within the cluster area.

Objective 1.2

To improve the confidence, skills and ability of communities to develop effective approaches to reconciliation and peace building.

Objective 1.3

To support communities to reduce the visible manifestations of sectarianism and racism and provide or increase the number of areas/venues/events regarded as 'shared' in the cluster area.

Strategic Aim (2):

To build trust and tolerance by increasing engagement within and between communities.

Objective 2.1

To promote respect, understanding and opportunities for integration between communities of different religious belief, political opinion, ethnic and social background.

Objective 2.2

To increase the integration of marginalised persons and communities into community and civic life.

The PEACE III (Phase I) Strategy and Action Plan is available to view in full at <http://www.newtownabbey.gov.uk/community/downloads.asp>

CAN PEACE III Partnership Vision (Phase II)

"By 2013, we will have started our work to ensure that the communities of the CAN area will be able to work, live and play together unhindered by sectarianism or racism"

"By 2015, we will have ensured that the communities of the CAN area will be able to work, live and play together unhindered by sectarianism or racism"

Four priority areas for the work of the PEACE III Programme in Phase II have been agreed:

Cross Cutting Priority: Investing in relationships for PEACE building

Aim: To develop a range of lasting relationships for PEACE building in the CAN area across and within communities and sectors through recognition of where people are in the PEACE building journey in the CAN area. The cross cutting nature of this priority reflects the acknowledgement that relationships and engagement are fundamental to the success of the PEACE III Programme in the CAN area.

Priority 1: Investing in leadership for a shared society

Aim: To build leadership for a shared society skills within a range of sectors and groups across the CAN area, resulting in new behaviours which will illustrate to others the value of a shared society; the important and influential role that all sections of society have in relation to building PEACE and the collective responsibility that all people have in maintaining a Peaceful society.

Priority 2: Investing in cohesion and integration

Aim: To build cohesive, connected and inclusive communities across the CAN area and deliver a range of practical projects that address local PEACE building and hard shared space issues on the ground in local areas.

Priority 3: Investing in families and young people

Aim: To build a greater connect between families and young people in the CAN area by delivering a family and intergenerational dialogue and learning programme which will build more cohesive communities at local level.

The full detail of the PEACE III Phase II Action Plan is available at www.canpeace3.org

- ***reviewing the Joint Committee strategy and action plan***

Phase I of the PEACE III programme was operational for the period 1 July 2007 until 31 December 2011. The content of the strategy was informed through a robust consultation process undertaken by Vision Management. Phase II of the PEACE III Programme is operational for the period 1 May 2010 until 31 December 2014. The content of the Phase II Action Plan was informed by a robust consultation and development process undertaken by Blu Zebra in 2010.

- ***assessment, monitoring and evaluating the outputs and outcomes of the PEACE III programme***

The Joint Committee has put in place a range of mechanisms to ensure that the activity delivered is line with the requirements of SEUPB and that progress is measured against the aims and objectives of the programme.

The assessment process followed by the Partnership and Joint Committee in regard to grant awards is that which is stipulated by SEUPB for the assessment of such applications.

The assessment process followed by the Partnership and Joint Committee in regard to quotations and tenders is in line with the requirements of the Newtownabbey Borough Council procurement section.

Each project promoter or delivery agent will receive a letter of offer/contract at commencement of funding period which outlines agreed target indicators. Progress against these target indicators is reviewed on at least a quarterly basis through submission of a Monitoring and Evaluation Form.

The Monitoring and Evaluation Form also outlines the Aid for PEACE indicators which are applicable to that individual project or programme which are used as a basis to monitor impact of funded projects and programmes.

- ***roles and responsibilities of the Joint Committee, CAN Partnership and designated Officers***

The Joint Committee is ultimately responsible for decision-making and has the delegated authority of the three partner Councils. It receives recommendations from the CAN PEACE III Partnership and considers these on at least a bi-monthly basis. Minutes of both the CAN Partnership and Joint Committee are formally recorded. Officer roles are clearly defined in their job descriptions within approved staff structures.

Minutes are placed onto the secure Members Area of CAN PEACE III Website, as well as decisions actioned following the Joint Committee meeting. All PEACE III Elected Members, Social Partners and Officers have access to this Members Area.

- ***developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and staff***

Each member of the CAN Partnership and Joint Committee is required to complete a Code of Conduct and Conflict of Interest register. All registered interests are declared and the relevant member does not take part in project assessments where there is a conflict. The interest register is reviewed on an annual basis.

PEACE III Officers are Council employees and required to abide by the Code of conduct. All officers are given the code of conduct at their induction training. These codes are published on the council's intranet and are included in the council's induction manual given to all staff.

Policies and procedures

Policies adopted by the CAN PEACE III Joint Committee reflect at a minimum the policies of Newtownabbey Borough Council as lead partner, and where relevant have been reviewed to reflect the prevailing EU legislation and requirements.

Policies are in place for the following:

- Fraud
- Hospitality
- Complaints
- Data Protection
- Environmental
- Freedom of Information
- Irregularities
- Partnership Agreement
- Travel & Subsistence
- Health & Safety (Alcohol, Manual Handling, Risk Assessment, Smoking)
- Apportionment

Written procedures are in place for the following:

- Hospitality
- Database actions
- Grant funding – sequence of events
- Grant registration and pre-assessment
- Partnership Meeting Administration
- Procurement
- Quorum details
- Small Grant Project Implementation; and
- Tender evaluation.

- ***reviewing and updating standing orders, standing financial instructions, a scheme of delegation and supporting procedure notes/manuals, which clearly define how decisions are taken and the processes and controls required to manage risks***

The CAN PEACE III Joint Committee operates within the Council's Standing orders and standing financial instructions which are reviewed on a regular basis. The

council does not have a scheme of delegation but it has the power to lawfully delegate its authority to committees, sub committees and/or an individual officer. This includes approval of the Financial Statements to the audit committee and payment of accounts delegated to the chief executive. The council has developed a Risk Management Strategy and Policy 2013-16. A risk management group consisting of seven officers meets quarterly to co-ordinate the risk management initiative.

The formal roles and responsibilities of this group are as follows:

- Facilitate the development and implementation of the Risk Management Strategy and Risk Management Policy
- Promote a culture in which risk management is embedded in all council activities
- Establish risk management priorities within the council and assign responsibility to appropriate individuals and sub-groups to address these priorities
- Develop a framework to ensure that the council is achieving compliance with all statutory requirements
- Plan and co-ordinate council wide controls, self-assessment, risk profiling activity and monitoring the controls once in place to ensure efficiency
- Review claims and incidents with a view to identifying areas of risk exposure
- Create a focus for all risk improvement activity leading, where possible, to improved terms in insured risks
- Take responsibility for effective and timely communication of risk management issues throughout the council
- Development of the annual risk review report to be used as the basis for the Annual Governance Statement in the annual report and accounts. This will outline key activity undertaken, future organisational priorities and other relevant information.

The risk management group reported on the annual risk review for 2014/15 and concluded that the council's risk management procedures are operating satisfactorily. Departments have given assurances that risks are being managed in accordance with the procedures laid down in the approved strategy and that action planning has been performed with responsibilities assigned for mitigating action. Corporate level risks have also been managed in the same manner.

Business continuity planning workshops have been held for senior staff from all departments. Their purpose was to promote understanding of the business continuity planning process and how it could be applied to departments. Each department has subsequently produced their own plan.

- ***undertaking the core functions of an audit committee, as identified in CIPFA's Audit Committees – Practical Guidance for Local Authorities***

With respect to internal audit the CAN PEACE III Joint Committee operates within the Council's Internal Audit process. The Council has an audit committee which has operated since September 2006. This consists of five members of the council, with a quorum of three, and met three times in the financial year 2014/15. All members have attended audit committee training.

The terms of reference of the audit committee are as follows:

- To approve the internal audit strategy, plan and monitor performance
 - To review summary internal audit reports and the main issues arising and seek assurance that action has been taken where necessary
 - To consider the effectiveness of risk management arrangements, the control environment and associated anti-fraud and corruption arrangements
 - To seek assurances that action is being taken on risk-related issues identified by auditors
 - To consider reports from external auditors
 - To review the Financial Statements, external auditor's opinion and reports to members and monitor management action in response to issues raised by external audit; and
 - To review any issue referred to the audit committee by the council or chief executive.
- ***ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful***

The Joint Committee operates pursuant to the letters of offer received from SEUPB and dated 8th August 2008, 4th October 2011 and 20th March 2014 which set out all applicable regulations.

- ***whistle-blowing and for receiving and investigating complaints from the public***

The Joint Committee operates under the Council's whistle-blowing policy approved in August 2007.

Complaints are recorded via telephone and the council website, are investigated, and monitored daily to meet deadlines. Analysis is carried out quarterly and forwarded to the corporate management team for comment.

The council's anti-fraud and corruption policy contains a procedure for the receipt of suspicions of fraud from members of the public, a copy of which has been placed on the council's website.

- ***establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation***

The Joint Committee ensures regular communication is carried out both with project promoters and delivery agents, as well as the wider community. This involves regular publication of newsletters, web updates, mailshots and inclusion in local press and Council publications. All PEACE III communication includes contact details for the PEACE III team.

Newtownabbey Borough Council's customer consultation strategy covers a wide variety of customer satisfaction research. This includes: annual residents surveys, biennial surveys, ad hoc surveys, mystery visits, user groups, council information stands, complaints procedure and focus groups. The results of the annual residents' surveys are included in the council's customer charter audit. Results of other surveys are included on the council's website.

Review of Effectiveness

The review process is the responsibility of Newtownabbey Borough Council.

Newtownabbey Borough Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the executive managers within the council who have responsibility for the development and maintenance of the governance environment, the Internal Auditor's Annual Report, and also by comments made by the external auditors.

The council conducted a review of the effectiveness of the system of internal control in place within the council. This review was informed by the work of internal audit and managers within the council, who have responsibility for the development and maintenance of the internal control environment, and by comments made by the external auditors and other review agencies and inspectorates.

The results of this review, along with the Internal Audit Annual Report and the Annual Risk Review, were reported to the audit committee for consideration in assessing the effectiveness of the system of internal control and the approval of the Annual Governance Statement and the Statement of Accounts. This review will be completed on an annual basis.

Each department director was required to provide the chief executive with an overall assurance opinion on the control environment with their department. To do this, internal control checklists and management assurance statements were completed by their section managers. These statements were reviewed by the director before forming an opinion on an assurance statement to the chief executive.

Management assurance statements and internal control checklists were completed by the section managers within the departments, providing the directors with assurance that controls within their departments were in place and operating satisfactorily.

A key role of internal audit is to make recommendations to improve the control environment in which systems operate. Reports, including an assessment of the adequacy and effectiveness of controls, and action plans to address weaknesses, are submitted to management for action. Summaries of these reports were also submitted to the audit committee for information.

Internal audit also reports to the chief executive and audit committee detailing the audit work completed during the year, providing an assurance opinion on the adequacy of the internal controls in operation within the council. Internal Audit's overall opinion for 2014/15 is that the council had an adequate framework of controls, subject to the implementation of any agreed recommendations.

The Local Government Auditor reviews council governance on an annual basis and makes recommendations where appropriate.

The council was successfully re-accredited with the Investors in People Standard in July 2013, this standard benchmarks business improvement through people and is the national standard for best practice in people management. The council was successful in earning the highest standard of excellence known as Gold Status. The council was also accredited with the Investors in People Good Practice Award for Health and Wellbeing in January 2012.

In May 2013 the council won the Chartered Institute of Personnel and Development (CIPD) Award for Employee Engagement Initiative of the Year. The council's engagement strategy supported the change programme, by building change co-operation and improving long-term flexibility and performance.

We have been advised on the implications of the result of the review of the effectiveness of the governance framework by the audit committee, and a plan to address weaknesses and ensure continuous improvement of the system is in place.

Significant governance issues

No significant governance issues were identified.

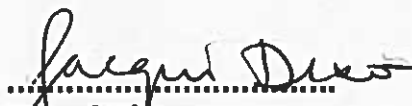
Local Government Reform

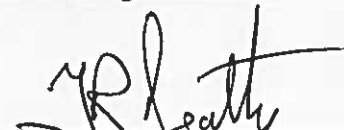
From 1 April 2015, under the Reform of Local Government (RLG), the number of Councils in Northern Ireland reduced from the 26 existing to 11 new Councils, established under the Local Government Act (Northern Ireland) 1972 as amended by the Local Government (Boundaries) Act (Northern Ireland) 2008. From that date the Northern Ireland Executive agreed to transfer some functions currently carried out by NI Government Departments and give some new responsibilities to the 11 new Councils. The new councils will be stronger, more efficient and will deliver more effective services.

The new councils came into existence on 26th May 2014, operating in shadow form until they take over full responsibility for local government on 1st April 2015 when the 26 existing councils ceased to exist. The final accounts for CAN Peace III Joint Committee will therefore be for the 2014/15 financial year. The Local Government (Transitional, Supplementary, Incidental Provisions and Modifications) Regulations (Northern Ireland) 2014 made transitional provision with respect to local government reorganisation including positions of responsibility within the new council for the winding up and final accounts of existing councils.

The Local Government Act (Northern Ireland) 2014 introduced the legislative frame work for Northern Ireland's 11 new councils and has made transitional provisions to provide for the transfer of staff, assets and liabilities from the current 26 councils to the 11 new councils, and from departments transferring functions to the new councils.

The current partnership between the three councils – Carrickfergus, Antrim and Newtownabbey – will be superseded by the Review of Public Administration in 2015 when Antrim Borough Council and Newtownabbey Borough Council will merge and Carrickfergus Borough Council will merge with Ballymena and Larne Borough Councils.


.....
Jacqui Dixon
Chief Executive


.....
Councillor Trevor Beatty
Chairman of Antrim and
Newtownabbey Borough Council
Audit Committee

Date 22/10/15

Date 22/10/15

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANTRIM AND NEWTOWNABBEY BOROUGH COUNCIL

I have audited the financial statements of CAN Peace III Joint Committee for the year ended 31 March 2015 under the Local Government (Northern Ireland) Order 2005. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet, Cash Flow Statement and the related notes. The financial statements have been prepared under the accounting policies set out within them.

This report is made solely to the Members of Antrim and Newtownabbey Borough Council in accordance with the Local Government (Northern Ireland) Order 2005 and for no other purpose, as specified in the Statement of Responsibilities. Under the transitional arrangements set out in the Local Government (Transitional, Supplementary, Incidental Provisions and Modifications) Regulations Northern Ireland 2014, Antrim and Newtownabbey Borough Council takes responsibility for the financial statements of CAN Peace III Joint Committee.

Respective responsibilities of the Chief Financial Officer and the independent auditor

As explained more fully in the Statement of Joint Committee's and Chief Financial Officer's Responsibilities, the Chief Financial Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year. My responsibility is to audit the financial statements in accordance with the Local Government (Northern Ireland) Order 2005 and the Local Government Code of Audit Practice. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to CAN Peace III Joint Committee's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by CAN Peace III Joint Committee; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Statement of Accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view, in accordance with relevant legal and statutory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15, of the financial position of CAN Peace

- III Joint Committee as at 31 March 2015 and its income and expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 and the Department of the Environment directions issued thereunder.

Opinion on other matters

- In my opinion the information given in the Explanatory Foreword for the financial year ended 31 March 2015 is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- The Annual Governance Statement:
 - does not reflect compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15;
 - does not comply with proper practices specified by the Department of the Environment;
 - is misleading or inconsistent with other information I am aware of from my audit; or
- adequate accounting records have not been kept; or
- the Statement of Accounts is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit.

Certificate

I certify that I have completed the audit of accounts of CAN Peace III Joint Committee in accordance with the requirements of the Local Government (Northern Ireland) Order 2005 and the Local Government Code of Audit Practice.



Louise Mason
Local Government Auditor
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

23 October 2015

Movement in Reserves Statement
For the Current and Comparative Year

	Total Usable Reserves	Total Unusable Reserves	Total Reserves
	£	£	£
At 1 April 2013	-	-	-
Movement in reserves during the year			
Surplus or (deficit) on the provision of services			
Other Comprehensive Income and Expenditure			
Total Comprehensive Income and Expenditure			
Adjustments between accounting basis & funding basis under regulations			
Net Increase/Decrease before Transfers to Statutory and Other Reserves			
Transfers to/from Statutory and Other Reserves			
Increase/Decrease in Year			
At 31 March 2014	-	-	-
Movement in reserves during the year			
Surplus or (deficit) on the provision of services			
Other Comprehensive Income and Expenditure			
Total Comprehensive Income and Expenditure			
Adjustments between accounting basis & funding basis under regulations			
Net Increase/Decrease before Transfers to Statutory and Other Reserves			
Transfers to/from Statutory and Other Reserves			
Increase/Decrease in Year			
At 31 March 2015	-	-	-

**Comprehensive Income and Expenditure Account
for the year ended 31 March 2015**

	<i>Notes</i>	2014/15 £	2013/14 £
Income			
Participating Councils	4a	3,667	-
Government Grant	2	474,574	954,827
Other Income	3	-	-
Total Income		478,241	954,827
Expenditure			
Financial Assistance to Beneficiaries	4	145,816	504,680
Staff Costs	4, 6	54,882	97,659
Supplies and Services	4	263,219	333,743
Travel and Subsistence Costs	4	2,594	4,082
Other Costs	4	11,730	14,663
Total Expenditure		478,241	954,827
Other Comprehensive Income and Expenditure		-	-
Total Comprehensive Income and Expenditure	4	-	-

Balance Sheet as at 31 March 2015

	<i>Notes</i>	31 March 15 £	31 March 14 £
Long Term Assets		-	-
Short Term Investments		-	-
Inventories		-	-
Short Term Debtors	7	9,179	404,348
Cash & Cash Equivalents			
Assets held for Sale			
CURRENT ASSETS		9,179	404,348
Bank Overdraft			
Short Term Borrowing			
Short Term Creditors	8	9,179	404,348
Provisions			
Liabilities in Disposal Groups			
CURRENT LIABILITIES		9,179	404,348
Long Term Liabilities		-	-
NET ASSETS		-	-
Usable Reserves			
Unable Reserves			
NET WORTH		-	-

**Cash Flow Statement
for the year ended 31 March 2015**

	<i>Notes</i>	2014/15 £	2013/14 £
Net surplus or (deficit) on the provision of services		-	-
Adjustment to surplus or deficit on the provision of services for noncash movements		-	-
Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	9	-	-
Net cash flows from operating activities		-	-
Net cash flows from investing activities		-	-
Net cash flows from financing activities		-	-
Net increase or decrease in cash and cash equivalents		-	-
Cash and cash equivalents at the beginning of the reporting period		-	-
Cash and cash equivalents at the end of the reporting period		-	-

This statement is £NIL because cash flows on behalf of the Joint Committee are administered through the Lead Council's bank account.

Notes to the Financial Statements

1 Accounting policies

General principles

The Statement of Accounts summarises the CAN PEACE III Joint Committee transactions for the 2014/15 financial year and its position at the year-end of 31 March 2015. The CAN PEACE III Joint Committee is required to prepare an annual Statement of Accounts in a form directed by the Department of the Environment in accordance with regulations 4 (1) and (2) in the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 and the Service Reporting Code of Practice 2014/15, supported by International Financial Reporting Standards (IFRS).

The Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 also requires disclosure in respect of:

Accruals of Income and Expenditure

The Financial Statements have been prepared on an accruals basis. The accruals basis of accounting requires the non-cash effect of transactions to be reflected in the Financial Statements for the year in which those effects are experienced and not in the year in which the cash is actually received or paid. This ensures that provision has been made for known outstanding debtors and creditors at the year end, estimated amounts being used where actual figures are not available.

Government Grants and Contributions

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the CAN PEACE III Joint Committee when there is reasonable assurance that:

- o the CAN PEACE III Joint Committee will comply with the conditions attached to the payments; and
- o the grants or contributions will be received.

Amounts recognised as due are not credited to the Comprehensive Income and Expenditure Statement until conditions attaching to the grant or contribution have been satisfied.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors.

Value Added Tax

VAT is included within the accounts only to the extent that it is irrecoverable.

2 Government Grant

The Government Grant Income relates to Special European Union Programmes Body (SEUPB), this is detailed in Note 4 to the Statement of Accounts.

3 Other Income

The Other income relates to grant payments which are not eligible for funding from SEUPB. The grant aided bodies have agreed to refund CAN PEACE III, this is detailed in Note 4 to the Statement of Accounts.

4a Segmental Reporting Analysis – Current Year

The analysis of income and expenditure on the face of the Comprehensive Income and Expenditure Statement is specified by the programme aims.

Income	2014/15							Total
	Technical Assistance	Investing in Relationships	Investing in Leadership	Communication Plan	Investing in Cohesion and Integration	Investing in Young People and Families	Phase I Carryover	
Income from participating Councils	£ 3,618	£ (113)	£ -	£ 3	£ 159	£ -	£ -	£ 3,667
Government grants and contributions	64,270	90,679	10,349	3,506	188,994	116,776	-	474,574
Other income	-	-	-	-	-	-	-	-
Total Income	67,888	90,566	10,349	3,509	189,153	116,776		478,241
Financial Assistance to Beneficiaries	-	24,490	1,679	-	119,647	-	-	145,816
Staff Costs	54,882	-	-	-	-	-	-	54,882
Supplies and Services	1,354	66,076	8,670	837	69,506	116,776	-	263,219
Travel and Subsistence Costs	2,594	-	-	-	-	-	-	2,594
Other Service expenses	9,058	-	-	2,672	-	-	-	11,730
Total Expenditure	67,888	90,566	10,349	3,509	189,153	116,776		478,241
Net Income/(Expenditure) in Segmental Analysis	-	-	-	-	-	-	-	-

4b Segmental Reporting Analysis - Comparative Year

The analysis of income and expenditure on the face of the Comprehensive Income and Expenditure Statement is specified by the programme aims.

2013/14

Income	Technical Assistance	Investing in Relationships	Investing in Leadership	Communication Plan	Investing in Cohesion and Integration	Investing in Young People and Families	Phase I Carryover	Total
Income from participating Councils	£ -	£ -	£ -	£ -	-	-	-	£ -
Government grants and contributions	112,563	116,843	81,145	5,338	346,412	288,796	3,730	954,827
Other income	-	-	-	-	-	-	-	-
Total Income	112,563	116,843	81,145	5,338	346,412	288,796	3,730	954,827
Financial Assistance to Beneficiaries	-	66,244	24,722	-	236,521	173,463	3,730	504,680
Staff Costs	97,659	-	-	-	-	-	-	97,659
Supplies and Services	200	50,599	56,423	1,297	109,891	115,333	-	333,743
Travel and Subsistence Costs	4,082	-	-	-	-	-	-	4,082
Other Service expenses	10,622	-	-	4,041	-	-	-	14,663
Total Expenditure	112,563	116,843	81,145	5,338	346,412	288,796	3,730	954,827
Net Income/(Expenditure) in Segmental Analysis	-	-	-	-	-	-	-	-

5 External Audit Fees

The CAN PEACE III Joint Committee has incurred the following costs relating to the annual audit of the Statement of Accounts and other services provided by the CAN PEACE III Joint Committee external auditors.

	2014/15	2013/14
	£	£
Northern Ireland Audit Office:		
Financial Audit Fees	3,500	3,500
Other Fees	-	-
Adjustment For Previous Year	-	-
	3,500	3,500

There were no other fees payable in respect of any other services provided by the appointed auditor over and above those described above (2013/14 £NIL).

6 Staff Costs and Members' Costs

6a Staff Costs

Included within the employee costs total are staff costs broken down as follows:

	2014/15	2013/14
	£	£
Salaries and wages	39,062	69,635
Employers National Insurance	3,098	5,458
Employers pension costs	7,732	13,970
Agency staff costs	4,990	8,596
	54,882	97,659

The CAN PEACE III Joint Committee's current contribution rate to the Northern Ireland Local Government Officers' Pension Fund is 20%. At the last actuarial valuation, 31 March 2013, the Funding level has increased from 82% at the previous valuation at 31 March 2010 to 91% at this valuation.

6b Average Number of Employees

The number of persons employed by the Lead Council on behalf of the Joint Committee during the period was (where FTE represents fulltime equivalent employees):

	2014/15	2013/14
	FTE	FTE
Other	1.32	2.42
	1.32	2.42

	2014/15	2013/14
	Actual	Actual
Full-time numbers employed	2	2
Part-time numbers employed	0	1
	2	3

6c Members' Allowances

During the year, members' allowances totalled £NIL (2013/14 £NIL) in respect of travelling expenses.

7 Debtors

	31 March 15 £	31 March 14 £
Government departments	-	404,348
Newtownabbey Borough Council	1,167	-
Other	8,012	-
	9,179	404,348

8 Creditors

	31 March 15 £	31 March 14 £
Government departments	-	-
Newtownabbey Borough Council	5,491	387,996
Other	3,688	16,352
	9,179	404,348

The CAN PEACE III Joint Committee does not have a bank account therefore all financial transactions of the CAN PEACE III Joint Committee are administered through the Lead Council's bank account. The creditor amount of £5,491 (2013/2014 £387,996) represents the amount of funds owed to the Lead Council as at 31 March 2015.

9 Cash Flow Note – Analysis of Adjustments to Surplus/Deficit on the Provision of Services

	Note	2014/15 £	2013/14 £
(Increase) / decrease in debtors	7	395,169	71,332
Increase / (decrease) in creditors	8	(395,169)	(71,332)
			-

10 Related party transactions

A Related Party Transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged. Related Party Transactions exclude transactions with any other entity that is a related party solely because of its economic dependence on the CAN PEACE III Joint Committee or the Government of which it forms part.

A related party is one that has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. This includes cases where the related party entity and another entity are subject to common control but excludes providers of finance in the course of their normal business with the CAN PEACE III Joint Committee and Trade Unions in the course of their normal dealings with the CAN PEACE III Joint Committee.

In addition where the relationship with the CAN PEACE III Joint Committee and the entity is solely that of an Agency these are not deemed to be Related Party Transactions.

Transactions with related parties not disclosed elsewhere in these financial statements are set out below, where a description of the nature, the amount of the transaction and the amount of the outstanding balance is as follows:

Members of Joint Committee

During the year there were no transactions (2013/14 £NIL) with a company, partnership, trust or entity which generated a related party transaction in which a member of joint committee had a controlling interest.

During the year the joint committee paid £NIL (2013/14 £NIL) for services provided by a member of the close family of a member of the joint committee.

It may be noted that members' pecuniary interests, direct or indirect, which could conflict with those of the joint committee are open to inspection as required by Section 28 Local Government Act (Northern Ireland) 1972.

Other Material Related Party Transactions

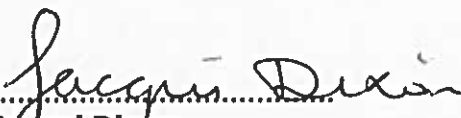
Newtownabbey Borough Council has agreed to act as the Lead Council for the Carrickfergus, Antrim and Newtownabbey cluster for the CAN PEACE III Joint Committee. To this end Newtownabbey Borough Council accepted an offer of funding totalling £1,954,868 to be distributed across the cluster area over the period 2007-2011 and a subsequent offer of funding totalling £2,481,769 to be distributed across the cluster area over the period 2011-2013. Additional funding of £241,821 was accepted to be distributed across the cluster area during 2014. This funding is administered through Newtownabbey Borough Council's Finance Department in accordance with the standards and procedures set out by Newtownabbey Borough Council and the Special European Union Programmes Body (SEUPB) which is the managing authority for the programme. During the year Newtownabbey Borough Council administered payments of £478,241 (2013/14 £954,827) and grant income of £474,574 (2013/14 £954,827) from SEUPB. A net amount of £5,491 (2013/14 £387,996) was owed by CAN PEACE III to the council at 31 March 2015.

Accounts Authorised for Issue

In accordance with International Accounting Standard (IAS 10) this Statement of Accounts which contains a number of minor amendments which are not material from the Accounts approved on 29 June 2015 is at today's date hereby authorised for issue.

IAS 10 sets out

- The period during which an entity should adjust its financial statements for events after the balance sheet date as being the period between the date the financial statements were prepared and the date of this authorisation; and
- In the event of adjustments the disclosures that should be made.

Signature..... 
Jacqui Dixon
Chief Financial Officer

Date 23/10/15