

**HAMPSHIRE COUNTY COUNCIL****Report**

<b>Committee</b>	River Hamble Harbour Board
<b>Date:</b>	23 September 2014
<b>Title:</b>	River Hamble Statutory Accounts 2013/14
<b>Reference:</b>	6062
<b>Report From:</b>	The Director of Corporate Resources and Director of Culture, Communities and Business Services

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**1. Executive Summary**

- 1.1. The purpose of this report is to present the statutory accounts of the Harbour Authority for the year ended 31 March 2014 to the River Hamble Harbour Management Committee for consideration and the River Hamble Harbour Board for approval.
- 1.2. These accounts have been based on the final management accounts for 2013/14, which were considered by the Management Committee at their meeting on 27 June 2014, and agreed by the Harbour Board at their meeting on 18 July 2014, but are prepared in a format that complies with the requirements of the Companies Act 2006.
- 1.3. Under Section 42(1) of the Harbours Act 1964, the River Hamble Harbour Authority is required to prepare an annual statement of accounts relating to the harbour activities in accordance with the Companies Act 2006, for submission to the Secretary of State in the Department for Transport within nine months of the financial year end.
- 1.4. The River Hamble Harbour Authority is considered to be exempt from the requirement for these accounts to be audited, as set out in section 477 of the Companies Act 2006, as it meets the definition of a small company.

## **2. Background**

- 2.1. At the River Hamble Harbour Management Committee meeting, held on 27 June 2014, the Management Committee recommended the final management accounts for the year ended 31 March 2014 to the River Hamble Harbour Board. These were considered and approved by the Harbour Board at their meeting on 18 July 2014.
- 2.2. Under Section 42(1) of the Harbours Act 1964, the River Hamble Harbour Authority is required to prepare an annual statement of accounts relating to the harbour activities in accordance with the Companies Act 2006. Section 42(5) of the Harbours Act 1964 states that the published accounts should be sent to the Secretary of State, together with a report on the “state of affairs” disclosed by the accounts, within nine months of the financial year end.
- 2.3. The River Hamble forms part of Hampshire County Council’s final accounts, however, Section 42(3) of the Harbours Act 1964 states that this is not sufficient to fully satisfy the requirements of Section 42(1) of the Act, and there should be separate published accounts relating to the River Hamble Harbour Authority.
- 2.4. As the final management accounts are not in the format prescribed by the Companies Act 2006, it is necessary to prepare a separate set of statutory accounts for submission to the Department for Transport. These statutory accounts are based on the same figures contained within the agreed final management accounts for 2013/14, but are in a format which meets the requirements of the Companies Act 2006.
- 2.5. Guidance issued by the Department for Transport states that Statutory Harbour Authorities with an annual turnover below £6.5million can effectively be classed as “small companies”, and as such the requirements of UK Generally Accepted Accounting Practice (UK GAAP) in the form of the Financial Reporting Standard for Smaller Entities (FRSSE) would apply. As the River Hamble Harbour Authority meets the definition of a small company, it is considered that the Authority is exempt from the requirement to audit these statutory accounts under section 477 of the Companies Act 2006.

## **3. Recommendations**

- 3.1 That this report and the statutory accounts be approved by the River Hamble Harbour Board.**

**CORPORATE OR LEGAL INFORMATION:  
Links to the Corporate Strategy**

<b>Hampshire safer and more secure for all:</b>	yes
Corporate Improvement plan link number (if appropriate):	
<b>Maximising well-being:</b>	yes
Corporate Improvement plan link number (if appropriate):	
<b>Enhancing our quality of place:</b>	yes
Corporate Improvement plan link number (if appropriate):	

**Section 100 D - Local Government Act 1972 - background documents**

**The following documents discuss facts or matters on which this report, or an important part of it, is based and have been relied upon to a material extent in the preparation of this report. (NB: the list excludes published works and any documents which disclose exempt or confidential information as defined in the Act.)**

Document

Location

None

## **IMPACT ASSESSMENTS:**

### **1. Equality Duty**

1.1. The County Council has a duty under Section 149 of the Equality Act 2010 ('the Act') to have due regard in the exercise of its functions to the need to:

- Eliminate discrimination, harassment and victimisation and any other conduct prohibited under the Act;
- Advance equality of opportunity between persons who share a relevant protected characteristic (age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation) and those who do not share it;
- Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

**Due regard in this context involves having due regard in particular to:**

- a) The need to remove or minimise disadvantages suffered by persons sharing a relevant characteristic connected to that characteristic;
- b) Take steps to meet the needs of persons sharing a relevant protected characteristic different from the needs of persons who do not share it;
- c) Encourage persons sharing a relevant protected characteristic to participate in public life or in any other activity which participation by such persons is disproportionately low.

### **1.2. Equalities Impact Assessment:**

Equality objectives are not considered to be adversely affected by the proposals in this report.

### **2. Impact on Crime and Disorder:**

2.1. This report does not deal with any issues relating to crime and disorder.

### **3. Climate Change:**

3.1. How does what is being proposed impact on our carbon footprint / energy consumption?

The contents of this report have no impact on carbon footprint or energy consumption

3.2. How does what is being proposed consider the need to adapt to climate change, and be resilient to its longer term impacts?

Not applicable to this report.