

## Section 1

### WHOLE OF GOVERNMENT ACCOUNTS 2008-09

### SMALL AND MINOR BODIES

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#### Annex

List of small and minor bodies

## WHOLE OF GOVERNMENT ACCOUNTS 2008-09

### SMALL AND MINOR BODIES

#### Application

1. Consolidation managers of all subconsolidating departments and NDPB's or similar bodies that feature in a sub-consolidation. All other consolidation managers should note the procedures in paragraph 13 in respect of the treatment of transactions and balances with minor bodies.

#### Summary

2. The criteria by which bodies are determined to be small or minor for Whole of Government Accounts purposes remains unchanged from last year. Bodies deemed to be small will submit a limited version of the New C Pack for the purposes of preparing Whole of Government Accounts which will require them to provide more information than was collected in the superseded S Packs. The replacement of the S Pack has been necessitated by the need to produce a balanced cash flow statement. Bodies deemed to be minor will not be required to submit information for Whole of Government Accounts purposes.

#### Actions Required

**3. Bodies should review the list (see Annex) and raise any queries with the Treasury's WGA Consolidation Manager. Bodies in Scotland, Wales and Northern Ireland should in the first instance consult the appropriate devolved administration contacts who will liaise with the Treasury's WGA Consolidation Manager. No alterations to the list for 2008/09 will be accepted after Friday 22 May 2009.**

**4. Bodies deemed to be minor should return the "Confirmation of Minor Body Status" form at Appendix 2 to the Treasury's WGA Consolidation Manager by Friday 24 July 2009. Bodies that fail to meet this deadline will lose their minor body status for 2009-10.**

#### Types of body

5. To continue with past practice there will be three sizes of body for 2008-09:

*Standard bodies* – bodies of sufficient size that a full set of WGA information is required. Sub consolidating departments and stand alone departments, central funds and pension schemes are treated as standard bodies regardless of their size.

*Small bodies* – bodies (excluding stand alone departments) which can complete a limited version of the New C Pack. It is likely that

bodies within this group will be subjected to a reduced audit burden.

*Minor bodies* – these are bodies for which no WGA reporting requirements will be applied. There should also be no audit requirements for this sector.

6. Sizes of body are categorised according to three criteria:
  - a. Gross annual expenditure during the year;
  - b. Net book value of fixed assets at year end; and
  - c. Level of net assets at year end.
7. Standard bodies are those which do not meet the requirements for small or minor bodies. The requirements for small or minor bodies are:

<b>Size of body</b>	<b>Requirements</b>
Minor bodies	The threshold for each of the three criteria in paragraph 6 is £10m. To qualify for minor body status bodies must be below the threshold for all three criteria. Bodies that exceed the £10m threshold for at least one of the three criteria will not be eligible for minor body status but may be eligible for small body status.
Small bodies	The threshold for each of the three criteria in paragraph 6 is £100m. To qualify for small body status bodies must be below the threshold for all three criteria. Bodies that exceed the £100m threshold for at least one of the three criteria will not be eligible for small body status.

8. The categorisation of bodies is based primarily on their size in the preceding year (i.e. 2007-08 for the 2008-09 year). However, where a body is expected to grow substantially between years then the Treasury's WGA Consolidation Manager should be contacted for a judgement on the continued application of minor or small body status. Similarly, the Treasury's WGA Consolidation Manager should be consulted if a body is expected to grow temporarily due to abnormal workloads or where machinery of government changes have taken place or are planned.

9. Based on information submitted to COINS for 2007-08, the bodies listed in the Annex are deemed to be small or minor. Any queries should be raised with the Treasury's WGA Consolidation Manager ([carmel.zammit@hm-treasury.gsi.gov.uk](mailto:carmel.zammit@hm-treasury.gsi.gov.uk) Tel. 020 7270 5608). Bodies in Scotland, Wales and Northern Ireland should in the first instance consult the appropriate devolved

administration contacts who will liaise with the Treasury's WGA Consolidation Manager. No changes will be accepted to the 2008-09 minor or small bodies list after 22 May 2009.

### **Certification by Consolidation Officer**

10. Bodies which take advantage of the small or minor body exemptions will still be designated in the normal way.

11. Consolidation Officers for minor bodies will still need to complete the "Confirmation of Minor Body Status" form at Appendix 2 to confirm that they meet the minor body criteria. This should be submitted to the Treasury's WGA Consolidation Manager and copied to the appropriate sponsoring department's Consolidation Manager by Friday 24 July 2009. The information on this return will be used in calculating entitlement to minor body status in 2009-10. Failure to submit by the deadline may, therefore, affect entitlement.

12. Small bodies need only submit information as specified in the limited version of the New C Pack available on the WGA website..

### **Other implications**

13. Minor bodies will not be required to participate in the agreement of balances and transactions processes. Standard and small bodies will not be required to identify balances and transaction streams with minor bodies. Consolidation managers in standard and small bodies should note that the list in Annex A will be amended if there are any revisions to the list of small and minor bodies. The revised Annex will be available on the WGA website by 29 May 2009.

14. There are no audit implications arising from the contents of this Appendix other than:

- minor bodies can expect no audit requirements; and
- bodies deemed small can expect reduced audit burdens compared to bodies deemed to be standard.

### **Further information**

15. Any comments about the content of this Section, the attached Annex or the "Confirmation of Minor Body Status" form should be addressed in the first instance to the Treasury's WGA Consolidation Manager by e-mail to [carmel.zammit@hm-treasury.gsi.gov.uk](mailto:carmel.zammit@hm-treasury.gsi.gov.uk)

28 April 2009

### **List of bodies deemed small or minor for Whole of Government Accounts for 2008-09**

The list below is based on information available in respect of 2007-08. Queries and requests for further bodies to be considered should be addressed to the Treasury's WGA Consolidation Manager (Email: [carmel.zammit@hm-treasury.gsi.gov.uk](mailto:carmel.zammit@hm-treasury.gsi.gov.uk) Tel. 020 7270 5608). No changes will be accepted to this, the 2008-09 list, after Friday 22 May 2009.

#### **Cabinet Office**

##### Minor bodies

- Commission for the Compact Ltd

##### Small bodies

- Capacity Builders

#### **Department for Communities and Local Government**

##### Minor bodies

- Firebuy Limited
- Independent Housing Ombudsman
- Leasehold Advisory Service
- Standards Board for England
- West Northants UDC

##### Small bodies

- Commission for Local Administration
- Community Development Foundation
- London Thames Gateway Development Corporation
- The Valuation Tribunal Service
- Thurrock Development Corporation

#### **Department for Culture, Media and Sport**

##### Minor bodies

- Architectural Heritage Fund
- Churches Conservation Trust
- Commission for Architecture and the Built Environment
- Culture East Midlands
- Culture North East
- Culture North West

- Culture South East
- Culture South West
- Culture West Midlands
- Football Licensing Authority
- Living East
- National Lottery Commission
- Registrar of the Public Lending Right
- Sir John Soane's Museum
- Yorkshire Culture

#### Small bodies

- British Film Institute
- Gambling Commission
- Geffrye Museum
- Horniman Museum
- Museums, Archives and Libraries Council
- Museum of Science and Industry in Manchester
- National Heritage Memorial Fund
- National Lottery:UKSC Lottery
- National Portrait Gallery
- Olympic Lottery Distribution Fund
- Royal Armouries
- UK Film Council
- UK Sport
- Visit Britain
- Wallace Collection

### **Department for Children, Schools and Families**

#### Minor bodies

- Office of the Children's Commissioner
- School Food Trust

#### Small bodies

- British Educational Communications and Technology Agency
- Children and Family Court Advisory and Support Service
- National College for School Leadership
- Partnership for Schools

### **Department for Transport**

#### Minor bodies

- Office the PPP Arbitrer
- Passenger Focus
- Railway Heritage Committee
- Renewable Fuels Agency

## **Department for Innovation, Universities and Skills**

### Minor bodies

- Design Council
- Investors in People UK
- Office for Fair Access

### Small bodies

- Arts and Humanities Research Council
- Engineering Construction Industry Training Board
- Student Loans Company Ltd

## **Department for Work and Pensions**

### Minor bodies

- The Pensions Advisory Service
- The Pensions Ombudsman
- Personal accounts Delivery Authority
- Working Ventures (UK) Ltd

### Small bodies

- The Pensions Regulator

## **Department of Environment Food and Rural Affairs**

### Minor bodies

- British Potato Council
- Commission for Rural Communities
- Consumer Council for Water
- Food from Britain
- Gangmasters Licensing Authority
- National Forest Company
- Sustainable Development Commission

### Small bodies

- Seafish Industry Authority

## **Department of Health**

### Minor bodies

- The Appointments Commission
- Council for Healthcare Regulatory Excellence
- Human Fertilisation and Embryology Authority
- Human Tissue Authority

#### Small bodies

- Alcohol Education and Research Council
- Commission for Healthcare & Audit Inspection (The Healthcare Commission)
- General Social Care Council
- Monitor – Independent Regulator of NHS Foundation Trusts
- National Biological Standards Board

### **Department for Business, Enterprise and Regulatory Reform**

#### Minor bodies

- Competition Appeal Tribunal
- Competition Service
- Hearing Aid Council
- Local Better Regulation Office
- National Consumer Council
- Simpler Trade Procedures Board (SITPRO)

#### Small bodies

- Civil Nuclear Police Authority
- Coal Authority
- Competition Commission
- Consumer Council for Postal Services (Postwatch)
- Gas and Electricity Consumers Council (Energy Watch)

### **Foreign and Commonwealth Office**

#### Minor bodies

- Marshall Aid Commemoration Commission
- Westminster Foundation for Democracy

### **Government Equality Office**

#### Small bodies

- Equality and Human Rights Commission

### **HM Treasury**

#### Minor bodies

- UK Financial Investments Limited

## **Home Office**

### Minor bodies

- Office of the Immigration Services Commissioner

### Small bodies

- Independent Police Complaints Commission
- Security Industry Authority

## **Ministry of Defence**

### Minor bodies

- Royal Marines Museum
- Royal Naval Museum
- Royal Navy Submarine Museum

### Small bodies

- National Army Museum
- Royal Air Force Museum

## **Ministry Of Justice**

### Minor bodies

- Criminal Cases Review Commission
- Judicial Appointments Commission
- Parole Board

### Small bodies

- Office of the Information Commissioner

## **Northern Ireland Office**

### Minor bodies

- Criminal Justice Inspection Northern Ireland
- Northern Ireland Human Rights Commission
- Northern Ireland Police Fund
- Northern Ireland Policing Board
- Police Ombudsman for Northern Ireland

## **Northern Ireland Court Service**

### Minor bodies

- Northern Ireland Judicial Appointments Commission

### Small bodies

- Northern Ireland Legal Services Commission

## **National Assembly for Wales**

### Small bodies

- Arts Council of Wales
- Arts Council of Wales National Lottery
- Care Council for Wales
- Countryside Council for Wales
- Children's Commissioner for Wales
- Commissioner for Older People in Wales
- Estyn: Her Majesty's Inspectorate for Education & Training for Wales
- Local Government Boundary Commission for Wales
- National Library of Wales
- National Museums and Galleries of Wales
- Sports Council for Wales
- Sports Council for Wales National Lottery
- Wales Centre for Health
- Welsh Language Board

## Northern Ireland Executive

### Minor bodies

- Air Route Development Limited
- Commission for Victims and Survivors for Northern Ireland
- Council for Catholic Maintained Schools
- Economic Research Institute of Northern Ireland
- Fisheries Conservancy Board
- General Consumer Council for Northern Ireland
- Health and Safety Executive for Northern Ireland
- HPSS Regulation and Improvement Authority
- ILEX Urban Regeneration Group
- Labour Relations Agency
- Livestock and Meat Commission
- Local Government Staff Commission for Northern Ireland
- Mental Health Commission for Northern Ireland
- Northern Ireland Authority for Energy Regulation
- Northern Ireland Events Company
- Northern Ireland Guardian ad Litem Agency
- Northern Ireland Health Promotion Agency
- Northern Ireland Museums Council
- Northern Ireland Practice & Education Council for Nursing and Midwifery
- Northern Ireland Social Care Council
- Rural Development Council
- Staff Commission for Education and Library Boards
- The Commissioner for Children and Young People for Northern Ireland
- The Governors of the Armagh Observatory & Planetarium
- Ulster Supported Employment Limited
- Youth Council for Northern Ireland

### Small bodies

- Agrifood and Biosciences Institute of Northern Ireland
- Arts Council of Northern Ireland
- Arts Council of Northern Ireland Lottery Distribution Account
- Community Relations Council for Northern Ireland
- Construction Industry Training Board
- Northern Ireland Blood Transfusion Service
- Northern Ireland Council for the Curriculum, Examinations and Assessments
- Northern Ireland Regional Medical Physics Agency
- Equality Commission for Northern Ireland
- Northern Ireland Fishery Harbour Authority
- National Museums and Galleries of Northern Ireland
- Northern Ireland Screen Commission
- Northern Ireland Tourist Board

- Northern Ireland Medical and Dental Training Agency
- Sports Council for Northern Ireland
- Sports Council for Northern Ireland Lottery Distribution account
- Strategic Investment Board Limited

## **Scottish Executive**

### Minor bodies

- Police Complaints Commissioner for Scotland
- Risk Management Authority
- Scottish Criminal Cases Review Commission
- Scottish Screen

### Small bodies

- Crown Office and Procurator Fiscal Service
- Scottish Children's Reporter Administration
- Scottish Environment Protection Agency
- General Registers of Scotland
- Learning and Teaching Scotland
- National Archives of Scotland
- National Library of Scotland
- Royal Botanic Gardens, Edinburgh
- Scottish Arts Council
- Scottish Commission for the Regulation of Care
- Scottish Natural Heritage
- Scottish Qualifications Authority
- Visit Scotland
- Sport Scotland