

**DECLARATION IN SUPPORT OF ASSERTIONS MADE IN THE  
STATEMENT OF RESPONSIBILITIES FOR THE  
STATEMENT OF ACCOUNTS**

This statement is given in respect of the Statement of Accounts 2008/09.

I acknowledge my responsibility for preparation of the Statement of Accounts in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, A Statement of Recommended Practice (the SORP) 2008; and that the Accounts present fairly the financial position of the Council and of its income and expenditure for the year ended 31 March 2009.

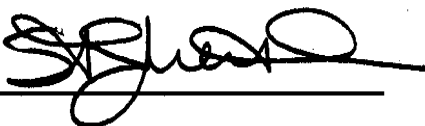
In doing so, the following have been done:

- A detailed closedown timetable was prepared and approved by the Corporate Management Team, and communicated to all Services.
- Detailed Year-End Service Guidance Notes were prepared and issued to all Services.
- Recommendations made by the Audit Commission following the audit of the 2007/08 Statement of Accounts have been implemented:
  - All freehold land should be separately identified in the Council's asset records.
  - Ensure all planned valuations under the cyclical revaluation programme are completed prior to preparation of the annual accounts.
  - Review the accounting treatment of the provision for costs associated with the redevelopment of Tonbridge Town Centre.
- Reconciliations have been carried out between the Council's financial ledger (Integra) and the Revenues & Benefits system (iWorld).
- The trial balance (final accounts working paper 32) has been balanced.
- The total for each accountant as per the trial balance (final accounts working paper 32) has been agreed to the net total as per the ledger control sheets.
- The Total Service Expenditure as per the General Fund (final accounts working paper 19) has been agreed to the movement in the General Fund on the Integra General Ledger (final accounts working paper 20).
- A reconciliation (final accounts working paper 22) has been carried out between the Total Service Expenditure as per the General Fund Revenue Outturn Summary (final accounts working paper 21) and the

Net Cost of Services as per the Income and Expenditure Account (final accounts working paper 17).

- The fixed assets entries in the Balance Sheet are in line with valuations and other known transactions.
- The entries within the Collection Fund have been agreed with other financial statements in the Statement of Accounts and the Council Tax set by both the Council on 20 February 2008 and other major precepting authorities.
- The movement in cash as per the Cash Flow Statement has been agreed with the movement in the cash balances as per the Balance Sheet.
- The result on the face of the Statement of Total Recognised Gains and Losses has been agreed with the Equity movement reflected in the Balance Sheet.
- The SORP Final Accounts Disclosure Checklist 2008/09 will be completed when available.
- An Analytical Review with explanatory notes of significant variations between 2007/08 and 2008/09 has been prepared.
- The Final Accounts Protocol 2008/09 produced by the Audit Commission will be completed when available.
- In preparing these Accounts due regard has been taken of Local Authority Accounting Panel (LAAP) Bulletin 81 (Closure of the 2008/09 Accounts and Related Matters) and LAAP Bulletin 82 (Guidance on the Impairment of Deposits with Icelandic Banks).

Signed:

A handwritten signature in black ink, appearing to read 'S.J. Shelton', written over a horizontal line.

Dated: 22 June 2009

S.J. Shelton, CPFA  
Director of Finance