

Cumbria County Council

Statement of Accounts 2006/07

Contents	Page
1. Preface	1.
2. About the Accounts	3.
3. Section 1 - Explanatory Foreword – Review of the year 2006/07	5.
4. Section 2 - Statement of Accounting Policies	19.
5. Section 3 - The County Council's Accounts <ul style="list-style-type: none"> • Income & Expenditure Account • Statement of Movement on the General Fund Balance • Statement of Total Recognised Gains and Losses • Balance Sheet • Cash Flow Statement • Notes to the Accounts 	26. 27. 28. 29. 30. 31.
6. Section 4 - The Group Accounts <ul style="list-style-type: none"> • Group Income & Expenditure Account • Reconciliation of the County Council's performance with the Group performance • Group Statement of Total Recognised Gains and Losses • Group Balance Sheet • Group Cash Flow Statement • Notes to the Group Accounts 	63. 65. 65. 66. 67. 68. 69.
7. Section 5 - Pension Fund Accounts <ul style="list-style-type: none"> • Cumbria Local Government Pension Scheme Accounts • Firefighters' Pension Scheme 	73. 129.
8. Section 6 - Statement of responsibilities for the statement of accounts	131.
9. Section 7 - Statement on internal control and system of internal financial control	133.
10. Auditor's Report	
11. Glossary of terms	