

Cumbria County Council

Statement of Accounts 2007/08

Contents	Page
1. About the Accounts	3
2. Section 1 - Explanatory Foreword – Review of the year 2007/08	5
3. Section 2 - Statement of Accounting Policies	20
4. 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 	33
5. 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 	80
6. Section 5 - Pension Fund Accounts <ul style="list-style-type: none"> • Cumbria Local Government Pension Scheme Accounts • Firefighters' Pension Scheme 	90
7. Section 6 - Statement of responsibilities for the statement of accounts	162
8. Glossary of terms	164
9. Annual Governance Statement	168

