



Allerdale Borough Council

Summary of Accounts 2008-09



Head of Finance's Statement

The Council's Statement of Accounts has been prepared in accordance with the Accounting Code of Practice for Local Authorities. The figures in this summary were originally compiled having regard to proper accounting practice. The Audit Commission has issued an opinion on the Council's full accounts for 2008-09.

A full copy of the Council's 2008-09 audited accounts is available for examination on request.

The accounts are available free on the Council's web site www.allerdale.gov.uk. Please telephone 01900 702500 if you wish to purchase a copy, or call at Allerdale House Reception to view a copy. Alternative formats are available on request.



What the Council spends on services

Revenue expenditure is money spent by the Council to provide services to the borough.

The Council spent £61.3m delivering services during the year and received income of £40.5m directly related to these services. This results in a net expenditure of £20.8m. The Authority also received other income, which is not applicable to any specific service, such as investment income. Total net expenditure when this is taken into account is £17m. This is funded by council tax and government grants.



Where did the money come from?

	£000
Local Taxes – Council Tax	5,388
Business Rates	9,241
Revenue Support Grant	1,287
Local Authority Business Growth Incentive	150
Concessionary Travel Grant	512
Area Based Grant	435
Sub Total	17,013
Grants, receipts, fees & charges	40,045
Reserves	4,248
Total	61,306

How did we spend the money?

	Gross £000	Net £000
Housing and Council Tax Benefits	29,621	1,733
Other housing functions	2,896	760
Economic development	5,718	3,854
Planning policy and building control	2,757	1,467
Culture and heritage	1,395	1,004
Recreation and sport	1,479	1,273
Tourism	210	(29)
Environmental health	1,878	1,801
Bereavement	337	195
Collecting waste	4,676	2,336
Street cleaning	1,655	1,517
Coast and flood protection	515	388
Costs of Democracy	3,633	2,981
Other running costs of the Council	35	35
Transport Services	2,790	(235)
Concessionary Travel	1,711	1,699
Cost of services	61,306	20,779
Trading Activities		(136)
Interest received on investments		(1,272)
Interest paid on loans		850
Money requested by Parish Councils		1,040
Money taken from reserves/technical adjustments		(4,248)
Total		17,013

Capital spend and how it was paid for

Capital expenditure is money spent by the Council for purchasing, upgrading or improving assets on a one-off basis for which the borough will receive benefit over a long period of time.

Capital Expenditure 2008-09			
Schemes	Spend £000	Financed by	£000
Buildings/Land	645	Capital Receipts	1,005
Intangible Assets - Equipment	122	Grants	4,178
Non-Operational Assets		Revenue Funding	163
Assets under construction	249	Borrowing	461
Infrastructure Assets	1,420		
Community Assets	67		
Revenue Expenditure Funded from Capital Under Statute	3,106		
Investment Property			
Miscellaneous vacant land			
Surplus Assets	198		
Total	<u>5,807</u>		<u>5,807</u>

The Council's Balance Sheet at 31 March 2009

Net Worth: Assets	£000	Made up of Liabilities	£000
Value of land and property	97,238	Capital Reserves	2,138
Money owed to the Council	22,538	Technical Accounting reserves	53,311
Money owed by the Council	(53,893)	Revenue Reserves	10,434
Total	<u>65,883</u>	Total	<u>65,883</u>

Annual Governance Statement

Allerdale Borough Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council has a duty, under the Local Government Act 1999, to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which include arrangements for the management of risk.

The Council's Internal Control and Corporate Governance arrangements have been found to be robust and operating effectively.



Comments and Feedback



Your comments and feedback on this summarised format of presentation would be welcome by either email to catherine.nicholson@alldale.gov.uk or in writing to the Financial Services section, Allerdale Borough Council, Allerdale House, Workington, Cumbria CA14 3YJ.



Please phone 01900 702500 if you would like a copy of this document in a different format.

