

Active Cumbria

Statement of Accounts For the year ending 31 March 2018

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Explanatory Foreword

The Statement of Accounts provides a summary of the overall financial position of Active Cumbria, which is hosted within Cumbria County Council.

Additional information can be obtained from Active Cumbria's website: www.activecumbria.org

As Active Cumbria is not a legal entity in its own right, but hosted within a local authority, the Statement of Accounts has been prepared in line with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom.

The Statement of Accounts also meets the requirements for tier 3 organisations as stated within the Governance Code for Sport.

A copy of the Statement of Accounts and the Auditors Report will be submitted to Sport England on an annual basis, and will be readily available for public inspection via Active Cumbria's website.

Summary Income and Expenditure Accounts

This statement shows the expenditure and income for Active Cumbria for the year ended 31 March 2018.

Income					
	Sport England	Local Authority	Other Public Sector	Non-Public Sector	Total
Revenue Grants	(399,939)	(58,337)	(15,000)	(32,285)	(505,561)
Sponsorship	(0)	(1,950)	(650)	(3,810)	(6,410)
Other Income	(0)	(30)	(36,755)	(28,278)	(65,063)
Total Income	(399,939)	(60,317)	(52,405)	(64,373)	(577,035)
Expenditure					
Staffing	329,671	0	5,254	41,395	376,320
Office Costs	3,604	0	0	0	3,604
Marketing & Communications	5,138	0	0	0	5,138
Travel & Subsistence	12,662	0	1,424	1,741	15,828
Project Delivery	78,632	81,426	34,384	30,041	224,483
Total Expenditure	429,707	81,426	41,062	73,177	625,373
Net Income / Expenditure	29,768	21,109	(11,343)	8,804	48,339

Reserves Statement

This statement shows the movement in Reserves for Active Cumbria for the year ended 31 March 2018.

	Amount
Committed Reserves brought forward from 2016-17	311,961
Un-committed Reserves brought forward from 2016-17	289,107
Total Reserves brought forward from 2016-17	601,068
Committed Reserves carried forward to 2018-19	156,951
Un-committed Reserves carried forward to 2018-19	395,778
Total Reserves carried forward to 2018-19	552,729
Reduction in Reserves in Year	(48,339)

Notes to the Statement of Accounts and Reserves Statement

1. Accounting Policies

(a) General Principles

The Statement of Accounts summarises Active Cumbria's transactions for the 2017-18 financial year and its position at the year end of 31 March 2018. Active Cumbria is required to prepare an annual Statement of Accounts to meet the requirements of the Governance Code for Sport and, due to it being hosted within Cumbria County Council, in line with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom.

(b) Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received.

(c) VAT

VAT payable and receivable is excluded from the Statement of Accounts.

2. Debtors & Creditors

Processes for the management of both debtors and creditors are handled in line with Cumbria County Council's Policies and Procedures.

3. Further Information

Interested persons have a statutory right to inspect the accounts. Anyone wishing further information or explanation of the accounts should contact: -

Richard Johnston
Senior Manager (Operations)
Active Cumbria
Cumbria House
107 – 117 Botchergate
Carlisle
CA1 1RD

Statement of Responsibilities for the Statement of Accounts

1. Active Cumbria is required to: -

Make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. For Active Cumbria that officer is Cumbria County Council's Chief Finance Officer (Assistant Director – Finance) who shall be responsible for: -

- Managing its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- Approve the Statement of Accounts.

2. Cumbria County Council is required to: -

Prepare Active Cumbria's Statement of Accounts in accordance with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom. In preparing the Statement of Accounts the Chief Finance officer has: -

- Selected suitable accounting policies and then applied them consistently;
- Make judgements and estimates where reasonable and prudent;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I hereby certify that the Statement of Accounts gives a true and fair view of the financial position of Active Cumbria at the accounting date and its income and expenditure for the year ended 31 March 2018.

Signed:



Paul Turney, Group Finance Manager, Cumbria County Council

Date: 25/7/18

3. Active Cumbria Advisory Board - Audit Committee is required to: -

Assist the Advisory Board in fulfilling its oversight responsibilities for the financial reporting process, the system of financial controls, the audit process, and the process for monitoring financial compliance with the governing body's Code of Conduct, making recommendations through the production of appropriate reports to the Advisory Board for approval as and when required. Specifically, the Audit Committee will: -

- Review the annual financial reports, and consider whether they are complete, and consistent with information known to Audit Committee members;
- Review the auditors' proposed audit scope of work;
- Review with management and the auditors the results of the annual audit, including any difficulties encountered;
- Review the auditor's independence and objectivity.

Signed: pp



Doug Elsby, Chair, Active Cumbria Advisory Board - Audit Committee

Date:

LYNN ALMOND

VICE CHAIR, ACTIVE CUMBRIA

ADVISORY BOARD, AUDIT COMMITTEE

Independent Auditors Report / Statement

The finances of Active Cumbria are administered using the policies and procedures of Cumbria County Council. As such, their specific accounts are externally audited alongside and as part of the Cumbria County Council accounts by Auditor's Grant Thornton.

A full copy of the Statement of Accounts for the year 2018-19 for Cumbria County Council can be found [here](#)

Specific references to Active Cumbria's Accounts and activities can be found on pages 5 and 83 therein.

