

Lewes District Council

Statement of Accounts 2006/07

Protecting the environment



Promoting the local economy




Lewes District Council
www.lewes.gov.uk

Supporting housing, health and community needs



John Magness CPFA
Director of Finance and Community Services

*Prepared by the Financial Services Division
of the Finance and Community Services Department*

CONTENTS

Foreword and Review of the Financial Year	3
Statement of Accounting Policies	11
<i>Core Financial Statements</i>	
Income and Expenditure Account	18
Statement of Movement on the General Fund Balance	19
Statement of Total Recognised Gains and Losses	20
Balance Sheet	21
Cash Flow Statement	22
Notes to the Core Financial Statements	23
<i>Supplementary Financial Statements</i>	
Housing Revenue Account	48
Notes to the Housing Revenue Account	50
Collection Fund Income and Expenditure Account	54
Notes to the Collection Fund Income and Expenditure Account	55
Statement of Responsibilities for the Statement of Accounts	56
Statement on Internal Control	57
Independent Auditor's Report	62
Glossary of Terms	66

