

APPENDIX 1

**ETWALL LEISURE CENTRE JOINT MANAGEMENT COMMITTEE**  
**FINAL OUT-TURN 2002-2003**

	<u>Estimate</u>	<u>Actual</u>	<u>Variance</u>
	£	£	£
<b>Expenditure</b>			
Employee Expenses	176,690	171,215	-5,475
Premises Expenses	16,700	18,387	1,687
Premises - Recharge from School	47,280	37,862	-9,418
Transport Expenses	700	484	-216
Supplies & Services	55,880	57,805	1,925
Central, Departmental & Technical Support	10,870	10,189	-681
<b>Gross Expenditure</b>	<b>308,120</b>	<b>295,942</b>	<b>-12,178</b>
Less - Income from Fees, Charges & Sales	-139,720	-143,977	-4,257
<b>Net Expenditure</b>	<b>168,400</b>	<b>151,965</b>	<b>-16,435</b>
<b>Financed By</b>			
South Derbyshire District Council	78,910	67,924	-10,986
John Port School	58,170	54,627	-3,543
Derbyshire County Council	31,320	29,414	-1,906
	<b>168,400</b>	<b>151,965</b>	<b>-16,435</b>

**SQUASH COURTS**

<b>Expenditure</b>			
Premises Expenses	2,340	1,332	-1,008
Supplies & Services	820	669	-151
Central, Departmental & Technical Support	2,900	2,720	-180
<b>Gross Expenditure</b>	<b>6,060</b>	<b>4,721</b>	<b>-1,339</b>
Less - Income from Fees, Charges & Sales	-7,850	-9,881	-2,031
<b>Net Income</b>	<b>-1,790</b>	<b>-5,160</b>	<b>-3,370</b>

ETWALL LEISURE CENTRE  
STATEMENT OF ACCOUNTS

# ETWALL LEISURE CENTRE

STATEMENT OF ACCOUNTS

ACCOUNT	2001/2002	2002/2003
Income		
Subscriptions		
Other Income		
Total Income		
Expenses		
Staff		
Materials		
Other Expenses		
Total Expenses		
Surplus/Deficit		

## STATEMENT OF ACCOUNTS

ACCOUNT	2001/2002	2002/2003
Income		
Subscriptions		
Other Income		
Total Income		
Expenses		
Staff		
Materials		
Other Expenses		
Total Expenses		
Surplus/Deficit		

ACCOUNT	2001/2002	2002/2003
Income		
Subscriptions		
Other Income		
Total Income		
Expenses		
Staff		
Materials		
Other Expenses		
Total Expenses		
Surplus/Deficit		

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The Council of Etwall Leisure Centre is pleased to present this annual report to its members and the public. It shows the financial performance of the Centre over the period 1st April 2001 to 31st March 2002. The report also contains information on the activities of the Centre during the year.

2001-2002	2000-2001	2001-2002	2000-2001
Revenue	£100,000	Revenue	£100,000
Expenses	£80,000	Expenses	£80,000
Surplus	£20,000	Surplus	£20,000

# FOREWORD

## 1. INTRODUCTION

The Statement of Accounts which follows shows the financial performance of the swimming and squash facilities provided by the Etwall Leisure Centre Joint Management Committee for the year 2002/03. The Joint Management Committee consists of representatives of South Derbyshire District Council and the John Port School, Etwall.

## 2. FUNDING ARRANGEMENTS

The original Joint Use agreement provided for revenue expenditure to be funded 60% by South Derbyshire District Council and 40% by Derbyshire County Council. However, the John Port School became Grant Maintained in 1993. Initially the school met the contribution previously made by the County Council. However, from 1995 the School reduced its contribution pending the Education Asset Board's (EAB) determination. The matter was then referred to the Secretary of State and revenue expenditure is now to be funded 60% by South Derbyshire District Council, 26% by the John Port School and 14% by the County Council.

## 3. FINANCIAL SUMMARY

In 2002/03 the net spending of the Joint Management Committee at £151,965 was £16,435 lower than the budgeted expenditure of £168,400. This is shown in more detail below.

The position was as follows:

	Original Budget	Actual	Variance
	£	£	£
Expenditure	308,120	295,942	(12,178)
Operating Income	(139,720)	(143,977)	(4,257)
Net Expenditure	<u>168,400</u>	<u>151,965</u>	<u>(16,435)</u>
Financed by:			
South Derbyshire District Council	78,910	67,924	(10,986)
John Port School	58,170	54,627	(3,543)
Derbyshire County Council	<u>31,320</u>	<u>29,414</u>	<u>(1,906)</u>
	<u>168,400</u>	<u>151,965</u>	<u>(16,435)</u>

## 4. ASSETS

The ownership of the swimming pool and squash courts is vested in John Port School. The assets are therefore not included in the Joint Management Committee's accounts.

**5. DERBYSHIRE COUNTY COUNCIL LUMP SUM PAYMENT**

During 1999/00 Derbyshire County Council made a Lump Sum payment of £260,000. The payment is in respect of a "buy-out" of the County Council's involvement in the management of Etwall Leisure Centre, in the event of a new Leisure Centre being constructed.

While the existing Leisure Centre is still in use the County Council will continue to pay their annual share of the running costs.

# STATEMENT OF ACCOUNTING POLICIES

## 1. REVENUE TRANSACTIONS

These are maintained on an income and expenditure/accruals basis in accordance with SSAP2. This means that sums due to or from the Joint Committee during the year are included whether or not the cash has actually been received or paid in the year.

An exception to this principle relates to telephone charges which are charged on the due date rather than being apportioned between financial years. This policy is applied consistently each year and therefore does not have a material effect on the year's accounts.

## 2. ALLOCATION OF EXPENDITURE AND CENTRAL SUPPORT SERVICES

The cost of management and administration have been allocated as follows:

<u>Cost</u>	<u>Basis of Allocation</u>
SDDC Central Departments	Time spent by staff reflected in service level recharges
Central Personnel Costs	Number of staff employed

## ETWALL POOL - REVENUE ACCOUNT

2001/2002

2002/2003

£	Expenditure	£	£
162,220	Employees	171,215	
60,673	Premises	56,249	
630	Transport	484	
43,346	Supplies and Services	47,165	
6,130	Agency	10,640	
12,577	Establishment	10,189	
<u>285,576</u>		<u>346,132</u>	295,942
	<b>Income</b>		
140,636	Admissions and Sales	143,977	
<u>140,636</u>		<u>143,977</u>	143,977
<u>144,940</u>			<u>151,965</u>
	<b>Financed by:</b>		
65,005	South Derbyshire D C		67,924
51,958	John Port		54,627
27,977	Derbyshire County Council		29,414
<u>144,940</u>			<u>151,965</u>

1. There are no employees with remunerations in excess of £40,000.
2. For the year ended 31 March 2003 the Joint Committee's contribution equals 17.52% of employees superannuable pay. An actuarial review has been completed and resulted in a contribution payable from 1 April 2003 of 292% of employee contributions.

## SQUASH COURTS - REVENUE ACCOUNT

2001/2002		2002/2003	
£	Expenditure	£	£
1,627	Premises	1,332	
719	Supplies and Services	669	
3,355	Establishment	2,720	
<u>5,701</u>		<u>4,721</u>	
	<b>Income</b>		
8,487	Admissions and Sales	9,881	
<u>(2,786)</u>		<u>(5,160)</u>	
	<b>(Surplus)/Deficit</b>		
	<b>Financed by:</b>		
<u>(2,786)</u>	South Derbyshire D C	<u>(5,160)</u>	

The squash court is managed by the Etwall Pool Joint Management Committee on behalf of the Community Services Committee of South Derbyshire District Council, the (surplus)/deficit being the responsibility of the Community Services Committee.



# BALANCE SHEET

2001/2002		Notes	2002/2003
	<b>Fixed Assets</b>		
£			£
-	Nil	1	-
	<b>Current Assets</b>		
2,109	Stocks		1,086
50,943	Debtors	2	45,660
220	Cash in Hand	3	220
260,000	Investment	4	260,000
	<b>Current Liabilities</b>		
(313,272)	Creditors	5	(306,966)
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-			-
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## NOTES

### 1. FIXED ASSETS

Ownership of the Swimming Pool and Squash Courts is vested in John Port School. These are therefore included in their accounts, together with any related financing transactions.

### 2. DEBTORS

	31 March 2002 £	31 March 2003 £
South Derbyshire District Council		
Derbyshire County Council	35,201	23,940
John Port School	3,680	12,927
Other	<u>12,062</u>	<u>8,793</u>
	<u>50,943</u>	<u>45,660</u>

### 3. CASH:

Cash in hand comprises:	£
Drinks Vending Machine Float	16
Snacks Vending Machine Float	4
Till Float	150
General Float	<u>50</u>
	<u>220</u>

### 4. INVESTMENT

	31 March 2002 £	31 March 2003
Alliance & Leicester	<u>260,000</u>	<u>260,000</u>
	<u>260,000</u>	<u>260,000</u>

**5. CREDITORS**

	31 March 2002 £	31 March 2003 £
South Derbyshire District Council	49,507	43,936
Derbyshire County Council	260,000	260,000
John Port School	-	-
Other	<u>3,765</u>	<u>3,030</u>
	<u>313,272</u>	<u>306,966</u>

## CASH FLOW STATEMENT 2002/2003

REVENUE ACTIVITIES	£
<b>Expenditure</b>	
Payments made on behalf of the Committee	
Employees	171,068
Premises	57,336
Transport	484
Supplies and Services	48,514
Agency	10,640
Establishment	10,189
	<u>298,231</u>
<b>Income</b>	
Fees and Charges	(148,040)
Contributions:	
- South Derbyshire District Council	(67,925)
- Derbyshire County Council	(43,975)
- John Port School	(49,048)
	<u>(308,988)</u>
<b>REVENUE ACTIVITIES NET CASH FLOW AND (INCREASE)/ DECREASE IN CASH AND CASH EQUIVALENTS</b>	<u><b>(10,757)</b></u>

### RECONCILIATION OF SURPLUS TO NET CASHFLOW

(Surplus)/Deficit	(10,757)
Increase/(Decrease in Creditors)	(6,306)
(Increase)/Decrease in Debtors	5,283
(Increase)/Decrease in Stock	1,023
(increase)/Decrease in Investments	-
	<u><b>(10,757)</b></u>

# STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

## **The Joint Management Committee's responsibilities**

The Joint Management Committee is required:

- i) to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility of the administration of those affairs. In this instance that officer is the Treasurer to the Joint Management Committee.
- ii) to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

## **The Treasurer to the Joint Management Committee's responsibilities**

The Treasurer is responsible for the preparation of the JMC's statement of accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in Great Britain ("the Code of Practice"), is required to present fairly the financial position of the JMC at the accounting date and its income and expenditure for the year.

In preparing this statement of accounts, the Treasurer has:

- i) selected suitable accounting policies and then applied them consistently
- ii) made judgements and estimates that were reasonable and prudent
- iii) complied with the Code of Practice.

The Treasurer has also:

- i) kept proper accounting records which were up to date
- ii) taken reasonable steps for the prevention and detection of fraud and other irregularities.

**CERTIFICATION BY RESPONSIBLE FINANCIAL OFFICER**

I certify that this Statement of Accounts presents fairly the financial position of  
Etwall Leisure Centre for the year ended 31 March 2003.

  
Treasurer to the  
Joint Management Committee

13/8/03  
Date