



# Wiltshire Fire & Rescue Service

Wiltshire and Swindon Fire Authority

## Summary of Accounts 2007 - 2008



**Details of the Authority's spending during  
2007 - 2008 and how we financed our spending**

**Your Safety: Our Priority**

## Statement by the Finance Director

The Authority's Statement of Accounts has been prepared in accordance with the Chartered Institute of Public Finance and Accountancy's Accounting Code of Practice, 2007. The figures in this summary are taken from the Statement, although some changes have been made to the presentation to make them easier to understand. This summary is published following the audit of the accounts.


If you have any comments on how this summary may be improved, or suggestions for any additional information which may be useful, please send these to [phil.chow@wiltsfire.gov.uk](mailto:phil.chow@wiltsfire.gov.uk).

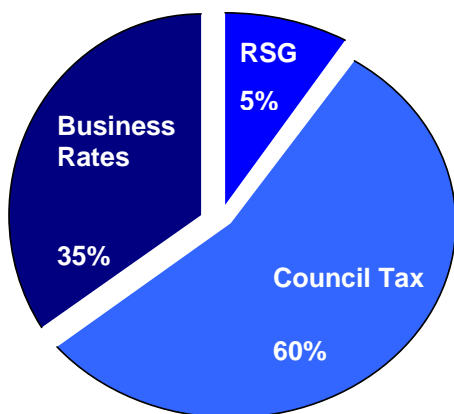
A full copy of the Authority's 2007/08 audited accounts is available on request or from the Authority's website – [www.wiltsfire.gov.uk](http://www.wiltsfire.gov.uk).

## The Cost of the Authority's Services for the Year Ended 31<sup>st</sup> March 2008

### Income & Expenditure Account

Revenue expenditure is money spent on day to day costs such as gas, electricity and salaries required to run the Authority's services. The income and expenditure account below represents the revenue expenditure associated with running the Authority between 1<sup>st</sup> April 2007 and 31<sup>st</sup> March 2008, and where the money came from to finance that expenditure.

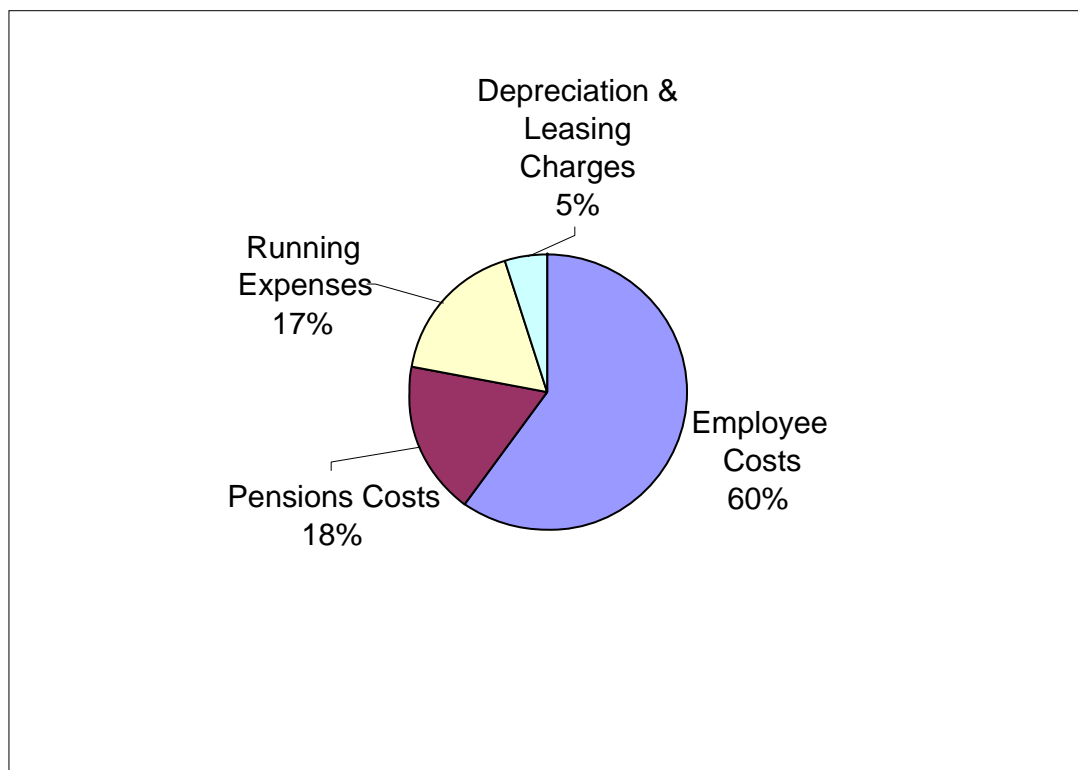
		<b>Net Expenditure</b>
		<b>£000s</b>
	<u>Community Fire Safety</u>	
	Statutory Inspection & Certification	1,419
	Prevention & Education	2,022
	<u>Fire Fighting &amp; Rescue Operations</u>	
	Responding to Emergencies	19,292
	Communications & Mobilising	1,745
	Securing Water Supplies	101
	<u>Corporate &amp; Democratic Core</u>	
Corporate Management	408	
Democratic Representation & Management	168	
		<b>25,155</b>
		260
		-264
		-2,286
		-208
		<b>22,657</b>
		13,505
		7,837
		1,315
		<b>22,657</b>



## Types of expenditure

The net cost of services shown above can be broken down as –

	£000s
Employee costs	15,161
Pensions costs	4,477
Running expenses	4,303
Depreciation & leasing charges	1,214
<b>Net cost of services</b>	<b>25,154</b>



## Capital Expenditure

Capital expenditure is money spent on creating, purchasing or improving fixed assets, for example the major refurbishment of a fire station, or the purchase of new operational and computer equipment. The Authority spent £0.978m during the year as seen in the table below:

### Capital Expenditure Summary 2007/08

	£000s
Land & Buildings	489
Equipment	445
Software Licences	44
<b>Total Capital Spend</b>	<b>978</b>
<b>How did we pay for this?</b>	
External Loans	978

## Balance Sheet

The balance sheet gives a snapshot of the Authority's financial position at the year end (31<sup>st</sup> March 2008). It shows the Authority's assets (what it owns or is owed by others), its liabilities (what it owes) and its reserves and balances.

### Summary Balance Sheet as at 31<sup>st</sup> March 2008

	£000s
<b>Assets</b>	
Fixed assets	12,999
Money owed to the Authority	1,000
Investments and cash balances	2,773
Stock	203
	<b>16,975</b>
<b>Liabilities</b>	
Money owed by the Authority	-7,144
Pension fund shortfall	-94,022
	<b>-101,166</b>
<b>Total assets less liabilities</b>	<b>-84,191</b>
<b>Financed by:</b>	
Usable reserves and balances	2,375
Pension reserve	-94,022
Other accounting adjustments	7,394
	<b>-84,191</b>

Usable reserves are made up of money put aside in various 'earmarked' reserves over a number of years to fund specific items of future expenditure. General reserves have been established to fund more general expenditure that may occur in a financial year.

## Cash Flow Statement

This statement analyses the movement of cash during the year, as follows:

	£000s
Cash overdrawn at 1 <sup>st</sup> April 2007	-1,054
Cash in	25,138
Cash out	-23,926
Cash held at 31 <sup>st</sup> March 2008	158

There has been an increase in cash of £1,212,000 which has resulted in cash-in-hand balance at the year end. This is due to the timing of payments to suppliers at year end and represents the balances on the financial system.

If you require this document in large print, Braille or other languages, please contact the Finance Team on 01380 731185 or by writing to Fire & Rescue Service Headquarters, Manor House, Potterne, Devizes, Wiltshire, SN10 5PP.



CUSTOMER SERVICE EXCELLENCE

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