



Wiltshire Fire & Rescue Service

Wiltshire and Swindon Fire Authority

Summary of Accounts



2009 - 2010

Your Safety: Our Priority

Introduction 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, 2009. The figures in this summary are taken from the Statement, but changes have been made to the presentation to make the accounts easier to understand. This summary is published after the audit of the accounts. Although the figures in this Summary are extracted from the audited Statement, the Summary itself is not audited.

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.

A full copy of the Authority's 2009/10 accounts is available on request or from the Authority's website – www.wiltsfire.gov.uk.

The Cost of the Authority's Services

Revenue Expenditure

Revenue expenditure is money spent on day to day costs such as gas, electricity and salaries required to run the Authority's services. The account below represents the revenue expenditure associated with running the Authority between 1 April 2009 and 31 March 2010. Comparative figures are also shown for the previous year.

2008/09 £000s		2009/10 £000s
	Services	
	Community Fire Safety	
1,435	Statutory Inspection & Certification	1,712
2,180	Prevention & Education	1,381
	Fire Fighting & Rescue Operations	
21,892	Responding to Emergencies	19,319
1,537	Communications & Mobilising	1,617
120	Securing Water Supplies	225
	Corporate & Democratic Core	
437	Corporate Management	453
148	Democratic Representation & Management	160
807	Non-distributed Costs	0
28,556	Net Cost of Services	24,867
	Other Income & Expenditure	
269	Interest payable & similar charges	313
-161	Interest & Investment Income	-11
282	Capital Expenditure Charged to Revenue	16
-1,192	Pension adjustments	-129
27,754	Total Expenditure	25,056
-4,236	Less – Transfers from Reserves	-587
23,518	Net Expenditure for the Year	24,469

Types of expenditure

The net cost of services shown in the table above can also be broken down by types of expenditure as –

2008/09 £000s		2009/10 £000s
16,114	Employee costs	17,048
3,478	Pensions costs	2,453
4,043	Running expenses	3,736
1,168	Depreciation & leasing charges	1,403
3,753	Loss in value of assets	227
28,556	Net Cost of Services	24,867

How did we pay for this?

To meet the net expenditure for the year, money was raised from Council Taxpayers and Central Government, as shown in the next table.

2008/09 £000s			2009/10 £000s	
	%			%
14,190	60	Council Tax	15,020	62
8,188	35	Business Rates	7,677	31
1,140	5	Revenue Support Grant	1,772	7
23,518		Total Financing	24,469	

Capital Expenditure & Financing

Capital expenditure is money spent on purchasing or improving the Authority's fixed assets, such as the major refurbishment of a fire station, or the purchase of new operational and computer equipment. The table below shows this expenditure and how it was paid for.

2008/09 £000s		2009/10 £000s
	Expenditure	
737	Improvements to premises	569
335	Purchases of equipment	1,090
0	Purchases & leasing of vehicles	2,303
69	Software Licences	27
1,141	Total capital spending	3,989
	How was this paid for?	
859	External loans	2,390
0	Capital grants	643
0	Capital receipts (proceeds from sales of assets)	30
282	Charged to the Revenue Account	16
0	Finance lease	910
1,141	Total financing	3,989

Balance Sheet

The balance sheet gives a snapshot of the Authority's financial position at the year end (31 March). It shows assets (what the Authority owns or is owed by others), liabilities (what it owes) and reserves. Usable reserves comprise money put aside either earmarked for specific items of future expenditure or as working capital and to meet more general expenditure that may be required in future years. Accounting and pension reserves are not usable, as they are notional balances established under accounting rules. The pension shortfall is an estimate made by an independent Actuary.

Summary Balance Sheet

31 Mar 2009 £000s		31 Mar 2010 £000s
	Assets	
10,115	Land, buildings, vehicles & equipment	13,152
2,725	Money owed to the Authority	2,235
1,533	Investments & cash balances	1,202
198	Stock	190
14,571		16,779
	Liabilities	
-8,562	Money owed by the Authority	-11,330
-99,248	Pension Fund shortfall	-140,777
-107,810		-152,107
-93,239	Total assets less liabilities	-135,328
	Financed by	
2,069	Usable reserves & balances	1,994
-99,248	Pension reserve	-140,777
3,940	Accounting reserves	3,455
-93,239	Total financing	-135,328

Cash Flow Statement

This statement records the movement of cash during the year. The balance in hand (+) or overdrawn (-) at the year end represents balances on the Authority's financial systems, rather than the actual balance or overdraft at the bank.

2008/09 £000s		2009/10 £000s
158	Cash at 1 April	-510
25,430	Cash in	28,874
-26,098	Cash out	-28,360
-510	Cash at 31 March	4

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.



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