



# Wiltshire Fire & Rescue Service

Wiltshire and Swindon Fire Authority

## Summary of Accounts



**2008 - 2009**

**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, 2008. 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.

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 2008/09 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

### 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 2008 and 31<sup>st</sup> March 2009. Comparative figures are also shown for the previous year.

2007/08 £000s		2008/09 £000s
	<b>Services</b>	
	Community Fire Safety	
1,419	Statutory Inspection & Certification	1,435
2,022	Prevention & Education	2,180
	Fire Fighting & Rescue Operations	
19,292	Responding to Emergencies	21,892
1,745	Communications & Mobilising	1,537
101	Securing Water Supplies	120
	Corporate & Democratic Core	
408	Corporate Management	437
168	Democratic Representation & Management	148
0	Non-distributed Costs	807
<b>25,155</b>	<b>Net Cost of Services</b>	<b>28,556</b>
	<b>Other Income &amp; Expenditure</b>	
260	Interest payable	269
-264	Interest & Investment Income	-161
0	Capital Expenditure Charged to Revenue	282
-2,286	Pension adjustments	-1,192
<b>22,865</b>	<b>Total Expenditure</b>	<b>27,754</b>
-208	Less – Transfers from Reserves	-4,236
<b>22,657</b>	<b>Net Expenditure for the Year</b>	<b>23,518</b>

## Types of expenditure

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

2007/08 £000s		2008/09 £000s
15,161	Employee costs	16,114
4,477	Pensions costs	3,478
4,303	Running expenses	4,043
1,214	Depreciation & leasing charges	1,168
0	Loss in value of assets	3,753
<b>25,154</b>	<b>Net Cost of Services</b>	<b>28,556</b>

## 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.

2007/08 £000s	%		2008/09 £000s	%
13,505	60	Council Tax	14,190	60
7,837	35	Business Rates	8,188	35
1,315	5	Revenue Support Grant	1,140	5
<b>25,657</b>		<b>Total Financing</b>	<b>23,518</b>	

## 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.

2007/08 £000s		2008/09 £000s
	<b>Expenditure</b>	
489	Improvements to premises	737
445	Purchases of equipment	335
44	Software Licences	69
<b>978</b>	<b>Total capital spending</b>	<b>1,141</b>
	<b>How was this paid for?</b>	
978	External loans	859
0	Charged to the Income & Expenditure Account	282
<b>978</b>	<b>Total financing</b>	<b>1,141</b>

## Balance Sheet

The balance sheet gives a snapshot of the Authority's financial position at the year end (31st 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 reserves are not usable, as they are notional balances established under accounting rules.

## Summary Balance Sheet

31 Mar 2007 £000s		31 Mar 2008 £000s
	<b>Assets</b>	
12,999	Land, buildings, vehicles & equipment	10,115
1,000	Money owed to the Authority	2,230
2,773	Investments & cash balances	1,532
203	Stock	198
<b>16,975</b>		<b>14,075</b>
	<b>Liabilities</b>	
-7,144	Money owed by the Authority	-8,127
-94,022	Pension Fund shortfall	-99,248
<b>-101,166</b>		<b>-107,375</b>
<b>-84,191</b>	<b>Total assets less liabilities</b>	<b>-93,300</b>
	<b>Financed by</b>	
2,375	Usable reserves & balances	2,069
-94,022	Pension reserve	-99,248
7,394	Accounting reserves	3,879
<b>-84,191</b>	<b>Total financing</b>	<b>-93,300</b>

## 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.

2007/08 £000s		2008/09 £000s
-1,054	Cash at 1st April	158
25,138	Cash in	25,430
-23,926	Cash out	-26,098
158	Cash at 31 <sup>st</sup> March	-510

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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