

Appendix B to report on
Statement of Accounts 2014/15
Shropshire and Wrekin Fire and Rescue Authority
Audit and Performance Management Committee
17 September 2015

Balance Sheet Movements	2013/14 £'000	2014/15 £'000	Difference £'000
Property Plant and Equipment:			
Land and Buildings	12,910	19,983	7,073
<i>Additions</i>			296
<i>Revaluation</i>			7,122
<i>Depreciation</i>			-345
Vehicles and Equipment	5,108	4,998	-110
<i>Additions – vehicles</i>			616
<i>Additions – equipment</i>			217
<i>Depreciation</i>			-943
Current Assets:			
Inventories	109	162	53
<i>Net increase in stocks held</i>			53
Cash and cash equivalents	12,647	16,212	3,565
<i>Increase in investments held</i>			3,565
Debtors	2,969	2,601	-368
<i>Decrease in VAT debtor</i>			-933
<i>Decrease in pension top up grant debtor</i>			-334
<i>Decrease in sundry debtors</i>			-59
<i>Increase in council tax and business rate collection fund balance</i>			298
<i>Accrued pension transfers</i>			660
Current Liabilities:			
Creditors	-1,771	-2,079	-308
<i>Increase in general accruals</i>			-322
<i>Increase in central government creditors</i>			116
<i>Increase in council tax and business rate collection fund balance</i>			-102
Short Term Borrowing	0	-112	-112
<i>PWLB loan maturing 2015/16</i>			-112
Long Term Liabilities:			
Long Term Borrowing	-5,810	-5,698	112
<i>PWLB loan maturing 2015/16</i>			112
Provisions	-105	-112	-7
<i>Increase in Equipment Replacement Provision balance</i>			-7
Other Long Term Liabilities	-28	-13	15
<i>Repayment of finance leases during year</i>			15

Balance Sheet Movements	2013/14 £'000	2014/15 £'000	Difference £'000
Capital Grants Unapplied <i>CLG Control grant released to fund equipment as part of the Command and Control project</i> <i>CLG Capital grant received 2014/15</i>	1,128	1,818	690 -240 930
Service Transformation Programme Staff Reserve <i>Contribution from 2013/14 General Fund balance</i> <i>Release of reserve to cover staff costs 2014/15</i>	275	212	-63 240 -303
ICT Reserve <i>Contribution from 2013/14 General Fund balance</i> <i>Contribution to reserve during year</i> <i>Release of reserve to cover Memorandum of Understanding 2014/15</i>	1,026	1,183	157 330 149 -322
Capital – Earmarked Reserve <i>Budgeted contribution</i> <i>Capital expenditure from reserve</i> <i>Contributions back into reserve</i> <i>Contribution from revenue 2014/15 for projects not yet completed</i>	3,160	4,673	1,513 654 -363 93 1,129
Capital – Unearmarked Reserve <i>Contribution from 2013/14 General Fund balance</i>	1,022	1,322	300 300
Operational Equipment Reserve <i>Used during 2014/15</i>	278	105	-173 -173