

Appendix B to report on
Statement of Accounts 2015/16
Shropshire and Wrekin Fire and Rescue Authority
Audit and Performance Management Committee
15 September 2016

Balance Sheet Movements	2014/15 £'000	2015/16 £'000	Difference £'000
Property Plant and Equipment:			
Land and Buildings	19,983	19,306	-677
<i>Depreciation</i>			<i>-677</i>
Vehicles and Equipment	4,998	4,317	-681
<i>Additions</i>			<i>286</i>
<i>Depreciation</i>			<i>-967</i>
Current Assets:			
Inventories	162	220	58
<i>Net increase in stocks held</i>			<i>58</i>
Cash and cash equivalents	16,212	18,846	2,634
<i>Increase in investments held</i>			<i>2,634</i>
Debtors	2,601	1,844	-757
<i>Decrease in VAT debtor</i>			<i>-51</i>
<i>Decrease in pension top up grant debtor</i>			<i>-125</i>
<i>Increase in sundry debtors</i>			<i>+156</i>
<i>Accrued pension transfers</i>			<i>-660</i>
<i>Decrease in payments in advance</i>			<i>-77</i>
Current Liabilities:			
Creditors	-2,079	-2,543	-464
<i>Increase in general accruals</i>			<i>-353</i>
<i>Increase in council tax and business rate collection fund balance</i>			<i>-111</i>
Short Term Borrowing	-112	0	112
<i>PWLB loan repaid 2015/16</i>			<i>112</i>
Long Term Liabilities:			
Provisions	-112	0	112
<i>Removed 2015/16 – balance transferred to Operational Equipment Reserve</i>			<i>112</i>
Capital Grants Unapplied	1,818	1,723	-95
<i>CLG Control grant released to fund equipment as part of the Command and Control project</i>			<i>-95</i>

Balance Sheet Movements	2014/15 £'000	2015/16 £'000	Difference £'000
Service Transformation Programme Staff Reserve	212	237	25
<i>Contribution from 2014/15 General Fund balance</i>			<i>500</i>
<i>Release of reserve to cover staff costs 2015/16</i>			<i>-475</i>
Capital – Earmarked Reserve	4,673	4,983	310
<i>Capital expenditure from reserve</i>			<i>-758</i>
<i>Contribution from revenue 2014/15 for projects not yet completed</i>			<i>1,068</i>
Capital – Unearmarked Reserve	1,322	2,817	1,495
<i>Contribution from 2014/15 General Fund balance</i>			<i>488</i>
<i>Budgeted surplus 2015/16</i>			<i>542</i>
<i>Additional contribution year end</i>			<i>465</i>
Operational Equipment Reserve	105	158	53
<i>Used during 2015/16</i>			<i>-59</i>
<i>Balance of Equipment Replacement Provision transferred to reserve 2015/16</i>			<i>112</i>