

**Appendix B** to report on  
 Statement of Accounts 2021/22  
 Shropshire and Wrekin Fire and Rescue Authority  
 Standards, Audit and Performance Committee  
 1 December 2022

| <b>Balance Sheet Movements</b>   | <b>2020/21</b><br><b>£'000</b> | <b>2021/22</b><br><b>£'000</b> | <b>Difference</b><br><b>£'000</b> |
|--|--------------------------------|--------------------------------|-----------------------------------|
| <b>Long Term Assets:</b>   |                                |                                |                                   |
| <b>Property Plant and Equipment</b>  | <b>29,092</b>                  | <b>32,070</b>                  | <b>2,978</b>                      |
| <i>Increase in purchase of assets, revaluation</i>   |                                |                                |                                   |
| <b>Current Assets:</b>   |                                |                                |                                   |
| <b>Inventories</b>   | <b>444</b>                     | <b>538</b>                     | <b>94</b>                         |
| <i>Increase in levels of stock held</i>  |                                |                                |                                   |
| <b>Cash and cash equivalents</b>   | <b>4,725</b>                   | <b>7,293</b>                   | <b>2,568</b>                      |
| <i>Increase in cash balances and short term investments</i>                                      |                                |                                |                                   |
| <b>Investments</b>   | <b>15,000</b>                  | <b>9,000</b>                   | <b>-6,000</b>                     |
| <i>Increase in investments over 3mths held</i>   |                                |                                |                                   |
| <b>Current Liabilities:</b>  |                                |                                |                                   |
| <b>Short term creditors</b>  | <b>-3,041</b>                  | <b>-4,304</b>                  | <b>-1,263</b>                     |
| <i>Increased volume of accrued invoices for capital schemes, increase in receipts in advance</i> |                                |                                |                                   |
| <b>Long Term Liabilities:</b>  |                                |                                |                                   |
| <b>Provisions</b>  | <b>-175</b>                    | <b>-43</b>                     | <b>132</b>                        |
| <i>Movement in provision for appeals as per collection fund adjustment accounts</i>              |                                |                                |                                   |
| <b>Reserves</b>  |                                |                                |                                   |
| <b>General fund balance</b>  | <b>1,600</b>                   | <b>1,153</b>                   | <b>-447</b>                       |
| <i>Reduction in balance held between 20/21 and 21/22</i>   |                                |                                |                                   |
| <b>Earmarked Capital Reserve</b>   | <b>1,370</b>                   | <b>0</b>                       | <b>-1,370</b>                     |
| <i>Purchase of assets</i>  |                                |                                |                                   |
| <b>STP Staff Reserve</b>   | <b>159</b>                     | <b>27</b>                      | <b>-132</b>                       |
| <i>Contribution towards staff – National Operational Guidance, On call review</i>                |                                |                                |                                   |
| <i>Contribution to reserve at 20/21 closedown</i>  |                                |                                |                                   |
| <b>Extreme Incidents Reserve</b>   | <b>334</b>                     | <b>219</b>                     | <b>-115</b>                       |
| <i>Contributions towards costs of protracted incidents</i>                                       |                                |                                |                                   |
| <b>Service Delivery Reserve</b>  | <b>176</b>                     | <b>125</b>                     | <b>-51</b>                        |
| <i>Temporary growth – Training Instructors</i>   |                                |                                |                                   |
| <b>Training Reserve</b>  | <b>17</b>                      | <b>51</b>                      | <b>34</b>                         |
| <i>Contributions towards recruitment and development</i>   |                                |                                |                                   |
| <i>Contribution to reserve at 20/21 closedown</i>  |                                |                                |                                   |

|   |      |      |     |
|---|------|------|-----|
| <b>Operation Equipment Reserve</b><br><i>Contributions towards operational equipment</i><br><i>Contribution to reserve at 20/21 closedown</i> | 166  | 213  | 47  |
| <b>Collection Fund Adjustment Account</b><br><i>Large movements from deficit to surplus, due to pandemic</i>                                  | -729 | 85   | 814 |
| <b>Accumulated Absences Account</b><br><i>Adjustments for accumulated absences</i>  | -266 | -142 | 124 |