



# ***WILTSHIRE FIRE & RESCUE SERVICE***

**Wiltshire and Swindon Fire Authority**

## **Summary of Accounts 2005 - 2006**



***Details of the Authority's spending during  
2005 - 2006 and how we financed our spending.***

## Treasurer's Statement

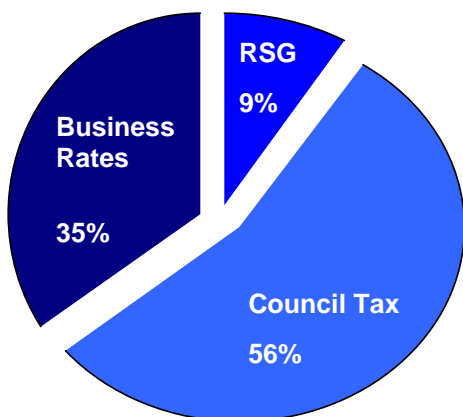
The Authority's Statement of Accounts has been prepared in accordance with the Chartered Institute of Public Finance and Accountancy's (CIPFA) Accounting Code of Practice. The figures in this summary are taken from the statement, although some changes have been made to the presentation to make them easier to understand.

This summary is published prior to the audit of the accounts.

A full copy of the Authority's 2005/06 accounts is available on request or from the Authority's website – [www.wiltshire.gov.uk](http://www.wiltshire.gov.uk).

## The Cost of the Authority's Services for the Year Ended 31<sup>st</sup> March 2006

The revenue account below represents the costs associated with running the Authority between 1<sup>st</sup> April 2005 and 31<sup>st</sup> March 2006, and where the money came from to finance those costs. Revenue expenditure is money spent on day to day costs such as gas, electricity and salaries required to run the Authority's services.



The Authority received Total income in 2005/06 of £20.830m. £11.822m (56%) of this came from Council Tax.

The remaining income came from central government in two forms. One is the Revenue Support Grant & the other redistributed business rates.

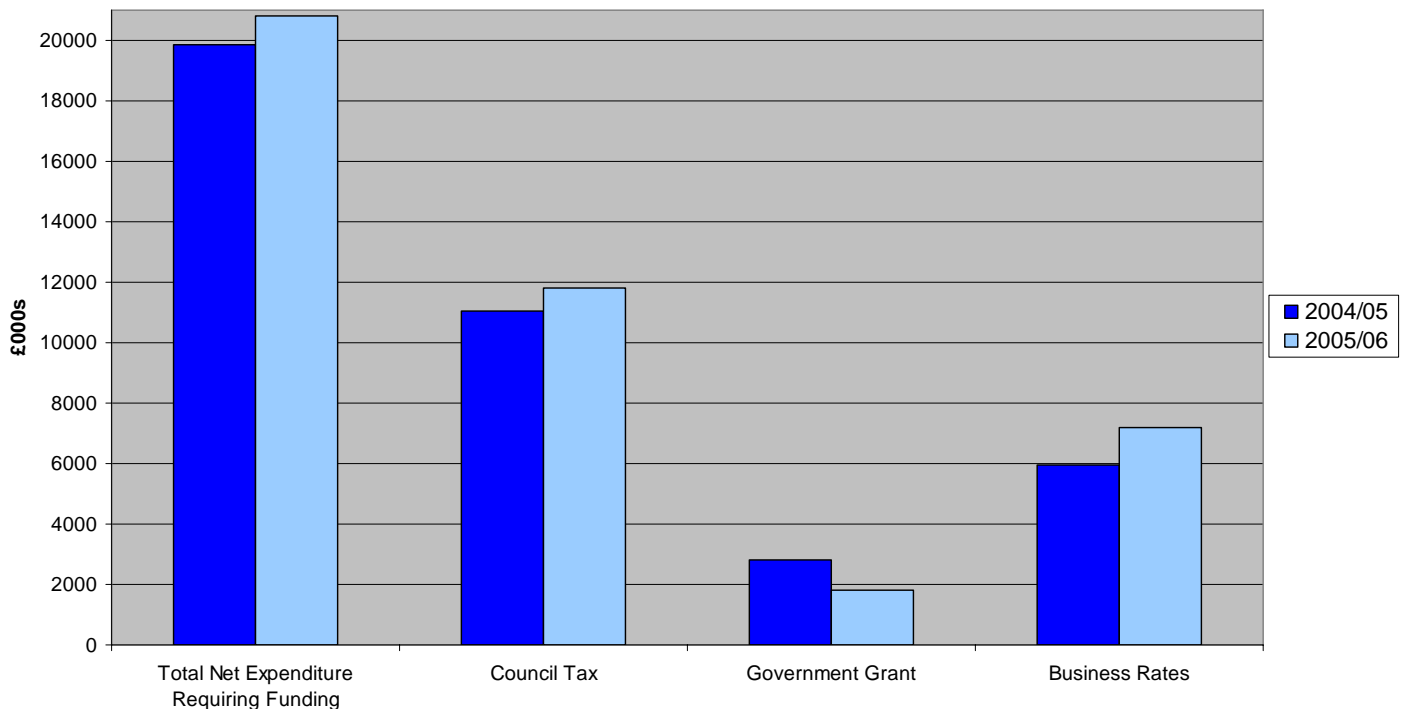
### Revenue Account

	Net Expenditure £000s
Community Fire Safety	
Statutory Inspection & Certification	3,051
Prevention & Education	1,417
Fire Fighting & Rescue Operations	
Operation Responses	12,973
Communications & Mobilising	2,181
Securing Water Supplies	311
Emergency Planning & Civil Defence	108
Corporate & Democratic Core	
Corporate Management	1,405
Democratic Representation & Management	192
<b>Net Cost of Services</b>	<b>21,638</b>
Less: Interest & Investment Income	(105)
Plus: Contributions to Reserves	504
Less: Other Appropriations	(1,207)
<b>Net Expenditure for the Year</b>	<b>20,830</b>

### How did we pay for this?

Council Tax	11,822
Business Rates	7,186
Revenue Support Grant (RSG)	1,822
<b>Total Financing</b>	<b>20,830</b>

## Comparison of Net Revenue Expenditure and Funding Sources Between 2004/05 and 2005/06



The Authority's expenditure for the year was £22.830m and of that only £11.822m was met by residents paying Council Tax. This means that 48.2% of the cost of providing services to the residents of Wiltshire and Swindon was paid for by income from Government Grants or other miscellaneous income, such as interest on investments.

### Capital Expenditure

Capital expenditure is money spent on creating, purchasing or improving fixed assets, for example the major refurbishment of a fire station, or the purchase of new operational equipment. The Authority spent £0.508m during the year as seen in the table below:

#### Capital Expenditure Summary 2005/06

	£000s
Land & Buildings	0
Operational Equipment	122
Minor Capital Works	386
<b>Total Capital Spend</b>	<b>508</b>
<b>How did we pay for this?</b>	
External Loans	508

## Balance Sheet

The balance sheet gives a snapshot of the Authority's financial position at the year end (31<sup>st</sup> March 2006). It shows the Authority's assets (what it owns or is owed by others), its liabilities (what it owes) and its reserves and balances. The summary balance sheet as at 31<sup>st</sup> March 2006 is shown in the table below:

### Summary Balance Sheet as at 31<sup>st</sup> March 2006

	<b>£000s</b>
<b>Assets</b>	
Fixed and other long term assets	7,525
Money owed to the Authority	1,709
Investments	2,620
Stock	208
	<b>12,062</b>
<b>Liabilities</b>	
Money owed by the Authority	(5,205)
Overdraft	(1,305)
Pension fund shortfall	(106,147)
	<b>(112,657)</b>
<b>Net Assets</b>	<b>(100,595)</b>
<b>Financed by:</b>	
Usable reserves and balances	2,747
Other accounting adjustments	(103,342)
	<b>(100,595)</b>

Usable reserves are made up of money put aside in various 'earmarked' reserves over a number of years to fund specific items of future expenditure. The Authority's General Reserve, and an Operational Contingency, set up in 2005/06 to support the 2006/07 revenue expenditure, have been established to fund more general unforeseen expenditure that may occur in a financial year.

## Cash Flow Statement

This statement analyses the movement of cash during the year, as follows:

	<b>£000s</b>
Cash held at 1 <sup>st</sup> April 2005	(268)
Cash in	21,628
Cash out	(22,665)
Cash held at 31 <sup>st</sup> March 2006	(1,305)

There has been a decrease in cash of £1,037,000 which has resulted in an increased overdraft at the year end. This is due to the timing of payments to suppliers at year-end and represents the balances on the financial system.

If you require this document in large print, Braille or other languages, please contact the Finance Team on 01380 731185 or in writing to Fire & Rescue Service Headquarters, Manor House, Potterne, Devizes, Wiltshire, SN10 5PP.