

Appendix B to report on
Statement of Accounts 2020/21
Shropshire and Wrekin Fire and Rescue Authority
Standards, Audit and Performance Committee
24 September 2021

Balance Sheet Movements	2019/20 £'000	2020/21 £'000	Difference £'000
Current Assets:			
Cash and cash equivalents <i>Reduction in cash balances and short term investments</i>	10,618	4,725	-5,893
Investments <i>Increase in investments held</i>	9,000	15,000	6,000
Current Liabilities:			
Short term borrowing <i>Loans repayable within 12 months</i>	-120	-160	-40
Long Term Liabilities:			
Pension Liability <i>Increase in liability as per actuarial valuation</i>	-232,240	-269,423	-37,183
Reserves			
Major Projects Capital Reserve <i>Approved contributions in towards Telford project Released for Telford project</i>	8,625	10,126	1,501 1,718 -217
Earmarked Capital Reserve <i>Purchase of assets</i>	2,509	1,370	-1,139
STP Staff Reserve <i>Contribution towards staff – Fire Alliance, On call review, water safety Contribution to reserve at 19/20 closedown</i>	223	159	-64 -164 100
Income Volatility Reserve <i>Contribution to reserve at 19/20 closedown</i>	237	687	450
Service Delivery Reserve <i>Temporary growth – Training Instructors</i>	236	176	-60
Training Reserve <i>Contributions towards recruitment and development</i>	100	17	-83
Building Maintenance Reserve <i>Contributions towards yard resurfacing and reroofing</i>	408	312	-96
Collection Fund Adjustment Account <i>Large movements from surplus to deficit, due to pandemic</i>	401	-729	-1,130
Accumulated Absences Account <i>Adjustments for accumulated absences</i>	-174	-266	-92