

Appendix B to report on
Statement of Accounts 2022/23
Shropshire and Wrekin Fire and Rescue Authority
Standards, Audit and Performance Committee
30 November 2023

Balance Sheet Movements	2021/22 £'000	2022/23 £'000	Difference £'000
Long Term Assets:			
Property Plant and Equipment	32,070	34,958	2,888
<i>Increase in purchase of assets, revaluation</i>			
Current Assets:			
Inventories <i>Decrease in levels and classification of stock held</i>	538	342	-196
Debtors <i>Increase in govt debtors including VAT</i>	2,087	2,474	387
Cash and cash equivalents <i>Decrease in cash balances and short term investments</i>	7,293	4,762	-2,531
Investments <i>Decrease in investments over 3mths held</i>	9,000	6,000	-3,000
Current Liabilities:			
Short term creditors <i>Reduction in general accruals and local authority creditors</i>	-4,304	-2,961	1,343
Long Term Liabilities:			
Provisions	-43	-149	-106
<i>Movement in provision for appeals as per collection fund adjustment accounts</i>			
Reserves			
General fund balance <i>Increase in balance held between 21/23 and 22/23, predominantly increase in grants received</i>	-1,153	-1,723	-570
Major Projects Reserve <i>Purchase of assets</i>	-9,147	-6,634	2,513
ICT Reserve <i>Capital expenditure</i>	-1,104	-834	270
STP Staff Reserve <i>Contribution towards staff Contribution to reserve at 21/22 closedown</i>	-27	-869	-842
Training Reserve <i>Contributions towards recruitment and development</i>	-51	-13	38

Operation Equipment Reserve <i>Contributions towards operational equipment</i>	-213	-116	97
Collection Fund Adjustment Account <i>Large movements on collection fund from surplus to deficit</i>	-85	-170	-85
Accumulated Absences Account <i>Adjustments for accumulated absences</i>	142	170	28