

**Appendix B** to report on  
Statement of Accounts 2023/24  
Shropshire and Wrekin Fire and Rescue Authority  
Standards, Audit and Performance Committee  
11 December 2024

Balance Sheet Movements	2022/23 £'000	2023/24 £'000	Difference £'000
<b>Current Assets:</b>			
<b>Cash and cash equivalents</b> <i>Increase in cash balances and short term investments</i>	4,762	6,012	1,250
<b>Investments</b> <i>Decrease in investments over 3mths held</i>	6,000	1,000	-5,000
<b>Current Liabilities:</b>			
<b>Short term creditors</b> <i>Increase in general accruals and local authority creditors</i>	-2,127	-2,652	-525
<b>Short term borrowing</b> <i>Loan repayable within 12 months</i>	0	-210	-210
<b>Receipts in advance</b> <i>Prevention grant receipt</i>	-834	-932	-98
<b>Long Term Liabilities:</b>			
<b>Provisions</b> <i>Movement in provision for appeals as per collection fund adjustment accounts</i>	-149	-83	66
<b>Reserves</b>			
<b>General fund balance</b> <i>Increase in balance held between 22/23 and 23/24, predominantly capital charges</i>	-1,723	-2,433	-710
<b>General Reserve</b> <i>Holiday pay on overtime – back pay</i>	-577	-456	121
<b>ICT Reserve</b> <i>Capital expenditure</i>	-834	-547	287
<b>Service Delivery Reserve</b> <i>Secondments to Ops and Development</i>	-118	-9	109
<b>Training Reserve</b> <i>Increase in reserve – ye 2223</i>	-13	-127	-114
<b>Operation Equipment Reserve</b> <i>Increase in reserve – ye 2223</i>	-116	-275	-159
<b>Capital Receipts Reserve</b> <i>Receipt of sales proceeds and use of reserve</i>	-41	-58	-17

<b>Collection Fund Adjustment Account</b> <i>Large movements on collection fund from surplus to deficit</i>	<b>-170</b>	<b>-61</b>	<b>109</b>
<b>Accumulated Absences Account</b> <i>Adjustments for accumulated absences</i>	<b>170</b>	<b>192</b>	<b>22</b>
<b>Capital Adjustment Account</b> <i>Capital accounting movements</i>	<b>-12,705</b>	<b>-7,072</b>	<b>5,633</b>
<b>LGPS Pensions Reserve</b> <i>Pensions liability movements</i>	<b>1,826</b>	<b>-330</b>	<b>-2,156</b>