



HAMPSHIRE
**FIRE AND
RESCUE**
AUTHORITY

Summary of Accounts 2008/09

Introduction

Each year we publish our full Statement of Accounts in accordance with legal requirements and proper accounting practices. The Audit Commission formally approved our accounts for 2008/09 in September 2009. This simple statement aims to make our accounts easier to understand. It summarises how we spent our budget of £65m for the year and also where the money came from.

*The Authority has achieved excellent results in the Audit Commission's latest national assessment of performance. For the second year running we attained the top score of `4' for the way we deliver our services to the public and are considered to be **performing strongly**. In the use of resources assessment, we were judged to be **performing well** with a score of `3'. In our overall 'direction of travel', we were considered to be **improving well** with a score of `3'.*

What did we spend?

This table summarises the cost of running our services for last year. It shows where the money came from and the change in our general balance (reserves) at the end of the year.

	£m
What did we spend money on?	
Fire safety activities	6
Firefighting and rescue operations	64
Governance arrangements	1
Net cost of services	71
Other income and expenditure	10
Accounting adjustments	-16
Net expenditure for the year	65
Where did the money come from?	
Council Tax	36
General Government grant	4
Business Rates	25
General balance at the start of the year	2
Change in general balance	0
General balance at the end of the year	2

Capital expenditure

Capital expenditure is money spent on creating, purchasing or improving our assets. We spent £3m on capital projects in 2008/09.



What we spent it on:	£m	How we paid for it:	£m
Vehicles	1	Loans	1
Building works mainly at Fire Stations	2	Proceeds from sales of surplus assets	1
		Other	1
Total	3	Total	3

What we own and what we owe

This balance sheet shows our assets (what we own), our liabilities (what we owe) and how they are funded at the end of the financial year.

Assets and Liabilities	£m	Funded by:	£m
Land, buildings, vehicles and other assets	101	Reserves not available for distribution	87
Stocks	1	Reserves	4
Money owed to the Authority	2	Pensions liability reserve	-385
Money owed by the Authority	-13		
Future pensions liability	-385		
Total	-294	Total	-294

The future pensions liability is the cost of future pension payments to staff based on service to 31 March 2009. It is matched by a pensions reserve and has no impact on the Council Tax.

Further information

Our full Statement of Accounts is available on request or can be viewed on the Authority's website www.hantsfire.gov.uk/statement-of-accounts. Please contact Jane Lovett via e-mail (jane.lovett@hants.gov.uk) or by phone 01962 847518 with your comments about this document or requests for any further information or clarification.