



GREATER MANCHESTER
FIRE AND RESCUE SERVICE


Summary Statement of Accounts 2011/12

This set of summary accounts has been designed to give an introduction into how the authority presents its accounts – where the money comes from, what the money is spent on, what we own and what we owe.

These follow our Statement of Accounts 2011/12, available online at [Statement of Accounts 2011/12](#).

The full statement was approved by the Audit and Scrutiny Committee on 27 September 2012 and received our auditors' unqualified opinion on 30 September 2012. For the purposes of this document, some modifications have been made in an attempt to provide more meaningful and useful information to non-technical users.

How to use this document

Clicking on the boxes below will take you to the different pages. On some pages you will see a question mark  - hold the cursor over this for a brief explanation of the relevant information.

Introduction	Fire and Rescue Service	Income & Expenditure	Services	Balance Sheet	Pension Fund	Capital
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Your Fire and Rescue Service

Greater Manchester Fire and Rescue Service is the second largest fire service in the country covering an area of approximately 496 square miles, with a population of over 2.5 million people. Within that area we have 41 fire stations which are organised into 10 boroughs, each with a Borough Command Headquarters. The main Fire Service Headquarters is based in Swinton.

Around 2,217 people work in the Service, this is split between 1,794 operational staff with the remaining number providing a range of support services including finance, corporate communications, property management, fleet management, human resources and information technology.

Contrary to popular belief, our Firefighters don't spend all of their time racing from one raging inferno to another. Yes, a key part of their role is to respond to emergencies, and that role is life saving and must never be forgotten. But the emergencies they deal with aren't just limited to house fires. They attend road, rail and air traffic accidents, clean up chemical spills and floods, and defend against acts of terrorism too.

They also spend a great deal of time promoting fire safety within the community. One of the simplest but perhaps the most effective ways of doing that is by carrying out home fire risk assessments, which includes advising people on their escape routes.

Together we respond to some 52,000 emergencies a year – it's a real team effort.

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Where the Money comes from:

	£'m	%
National Non Domestic Rates (Business Rate)	52.080	42
Precept levied on the 10 Greater Manchester District Authorities	42.555	34
Government Grants	28.574	23
Rents, Charges, Interest etc.	1.932	1
Total	125.141	100



What the Money is spent on:

	£'m	%
Salaries and Wages	76.624	60
Pensions – Employer Contributions	12.593	10
Running Expenses	28.637	23
Capital Financing Charges	9.257	7
Total	127.111	100



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Where the Money is spent:

The primary duties of the Fire and Rescue Authority are contained in the Fire and Rescue Services Act 2004, and require the provision, training and equipping of the Service to undertake:

- Fire fighting
- Protection of people and property from fire
- Fire safety promotion
- Road traffic collision rescues
- Other emergency responses to civil emergencies

	£'m	%	
Community Safety	15.870	12.5	?
Fire Fighting and Rescue Operations	98.264	77.3	?
Fire Service Emergency Planning	1.043	0.8	?
Corporate & Democratic Core and Non Distributed Costs	0.720	0.6	?
Other Services	11.214	8.8	?
Total	127.111	100.0	

The Balance Sheet:

	At 31 March 2012 £'m	
Property, Plant and Equipment	72.129	?
Stock	0.761	?
Money Owed to the Authority	14.818	?
Cash at Bank	6.831	?
Money Owed by the Authority within the next year	-10.725	?
Money Owed by the Authority after one year	-12.763	?
Defined Benefit Pension Scheme	-1,279.475	?
Net Assets	-1,208.424	
Unusable Reserves	26.978	?
Usable Reserves	44.073	?
Pension Fund Reserve	-1,279.475	?
Total Net Worth	-1,208.424	

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Pension Fund Account

Each Fire Authority in England is required by legislation to operate a separate fund from the rest of its operation, for transactions relating to firefighters pension arrangements. The Authority has a formal responsibility for paying firefighters pensions.

The fund is balanced to nil each year by the receipt of a pensions top-up grant from the Department for Communities and Local Government.

	£'m	
Contributions Receivable	-16.137	?
Transfers in from other Authorities	-0.022	?
Benefits Payable	44.214	?
Payments to and on account of leavers	0.551	?
Net Amount payable/receivable before top-up grant	28.606	
Top-up grant receivable	-28.606	?
Net amount payable/receivable for the year	0.000	

Capital Expenditure 2011/12

What is Capital Spending?

Capital spending represents money spent by the Authority to purchase, upgrade or improve assets such as fire stations and vehicles. The distinction from revenue expenditure is that the Authority and the residents of Greater Manchester receive the benefit from capital expenditure over a long period of time.

The Authority spent nearly £5m on its capital programme in 2011/12. The programme underpins the Authority's objectives and provides for investment in long term assets which are used to deliver the Authority's services. The largest spending areas were :-

	£'m	%	
Refurbishment, Adaptations and New Buildings	3.179	65.1	?
Operational, Communications and Computer Equipment	1.135	23.3	?
General Purpose Vehicles	0.195	4.0	?
Pumping and Special Appliances	0.371	7.6	?
Total	4.880	100.0	?

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