



GREATER MANCHESTER
FIRE AND RESCUE SERVICE


Summary Statement of Accounts 2010/11

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 2010/11, available online at [Statement of Accounts 2010/11](#).

The full statement was approved by the Audit and Scrutiny Committee on 28 September 2011 and received our auditors' unqualified opinion on 30 September 2011. 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 covers an area of approximately 500 square miles and serves around 2.6 million residents, as well as those who work in, or visit the city region. Covering ten urban centres and linked by a complex transport network of roads, rail and trams, Greater Manchester is marked by its geographic and demographic diversity. With this diversity comes a complexity of risk not seen outside Greater London.

We currently employ around 1,869 uniformed staff and 505 non-uniformed staff across 44 locations and each year we answer around 66,000 emergency calls and attend around 40,000 emergencies including 800 serious road traffic collisions. Whilst providing the capacity to respond to foreseeable fire and emergency incidents across our region is a statutory requirement and to many, the core purpose of a Fire and Rescue Service, our role is much broader than simply putting out fires.

Responding to emergencies is reactive, and whilst we must be able to provide this response extremely well, we also endeavour to do everything within our span of control to target our resources in preventing the need for a response in the first instance.

Understanding risk is crucial to achieving this. Risks are changing and it is our responsibility to set out proposals to change the provision of operation resources to respond to known and foreseeable risks.

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Where the Money comes from:

	£'m	%
National Non Domestic Rates (Business Rate)	65.782	52.6
Precept levied on the 10 Greater Manchester District Authorities	42.210	33.8
Government Grants	14.827	11.9
Rents, Charges, Interest etc.	2.069	1.7
Total	124.888	100.0



What the Money is spent on:

	£'m	%
Salaries and Wages	79.472	64.1
Pensions – Employer Contributions	13.131	10.6
Running Expenses	23.433	18.9
Capital Financing Charges	7.862	6.4
Total	123.898	100.0



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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	15.503	12.5
Fire Fighting and Rescue Operations	106.564	86.0
Fire Service Emergency Planning	0.497	0.4
Corporate & Democratic Core and Non Distributed Costs	0.789	0.6
Other Services	0.545	0.5
Total	123.898	100.0



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The Balance Sheet:

	At 31 March 2011 £'m	
Property, Plant and Equipment	69.855	?
Stock	0.708	?
Money Owed to the Authority	10.164	?
Cash at Bank	0.681	?
Money Owed by the Authority within the next year	-11.578	?
Money Owed by the Authority after one year	-15.936	?
Defined Benefit Pension Scheme	-1,177.525	?
Net Assets	-1,123.631	
Unusable Reserves	22.963	?
Usable Reserves	30.931	?
Pension Fund Reserve	-1,177.525	?
Total Net Worth	-1,123.631	

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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	-17.114	?
Transfers in from other Authorities	-0.178	?
Benefits Payable	37.259	?
Payments to and on account of leavers	0.033	?
Net Amount payable/receivable before top-up grant	20.000	
Top-up grant receivable	-20.000	?
Net amount payable/receivable for the year	0.000	

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Capital Expenditure 2010/11

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 2010/11. 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	1.382	28.2
Operational, Communications and Computer Equipment	0.903	18.4
General Purpose Vehicles	0.011	0.2
Pumping and Special Appliances	2.604	53.2
Total	4.900	100.0



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