

Agenda Item 8

Hampshire Fire and Rescue Authority Statement of Accounts 2018/19 Adjustments between draft and final accounts

	Draft accounts £'000	PPE Adjustment £'000	event after balance sheet IAS 19 Adjustment £'000	IFRS 9 Adjustment £'000	Final accounts £'000
<u>Movement in Reserves Statement</u>					
General Fund Balance (inc earmarked reserves)	(30,332)	0	0	0	(30,332)
(Surplus)/Deficit on the provision of services	27,526	0	29,580	(76)	57,030
Accounting adjustments (note 2)	(27,573)	0	(29,580)	76	(57,077)
(Increase) / decrease in Year	(47)	0	0	0	(47)
General Fund Balance (inc earmarked reserves)	(30,379)	0	0	0	(30,379)
<u>Balance Sheet</u>					
Property, plant & equipment (PPE)	135,451	14,829	0	0	150,280
Net liability related to defined benefit pension schemes	(764,770)	0	(29,580)	0	(794,350)
Total net liabilities	(608,526)	14,829	(29,580)	0	(623,277)
Usable reserves	(30,379)	0	0	0	(30,379)
Unusable reserves	638,905	(14,829)	29,580	0	653,656
Total reserves	608,526	(14,829)	29,580	0	623,277
<u>Cash Flow Statement</u>					
(Surplus)/Deficit on the provision of services	27,526	0	29,580	(76)	57,030
Adjustments for non cash movements	(31,120)	0	(29,580)	76	(60,624)
Net (increase) or decrease in cash and cash equivalents	(4,298)	0	0	0	(4,298)
<u>Comprehensive Income and Expenditure Statement</u>					
Cost of services	75,502	0	29,580	0	105,082
Total financing & investment income and expenditure	18,882	0	0	(76)	18,806
(Surplus)/Deficit on the provision of services	27,526	0	29,580	(76)	57,030
Other Comprehensive (Income)/Expenditure	(3,590)	(14,829)	0	76	(18,343)
<u>Disclosure notes</u>					
1. Expenditure and Funding analysis			X	X	
2. Adjustments between funding and accounting basis			X	X	
3. Unusable reserves		X	X	X	
3a. Revaluation reserve		X	X		
3c. Pension Reserve					
5. Financing and investment income and expenditure				X	
10. Nature of expenses			X		
15. Property, plant and equipment (PPE)		X			
16. Valuation of assets		X			
17. Financial instruments				X	
19. Nature and extent of risks arising from financial instruments				X	
22. Transactions relating to post-employment benefits			X		
23. Reconciliation of present value of scheme liabilities			X		
27. Basis for estimating assets and liabilities			X		
29. Contingent liabilities			X		
30. Events after balance sheet date			X		
31. Cash Flow Statement - operating activities			X	X	
34. Uncertainties relating to assumptions and estimates used		X	X		

This page is intentionally left blank