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Shropshire and Wrekin Fire and Rescue Authority
Strategy and Resources Committee
16 September 2026

Reserves Strategy

Report of the Section 151 Officer

For further information about this report please contact Jacqueline Fletcher, Section 151 Officer (via email: jacqueline.fletcher@shropshirefire.gov.uk).

1 Purpose of Report

This report provides a review of the Reserves position for 2026/27 and seeks approval for action, where necessary.

2 Recommendations

The Committee is asked to recommend that the Fire Authority:

a) Review the Reserves position and approve proposed changes to the Reserve balances.

3 Background

This report presents an overview of the Reserves position at as Month 5. Recommended movements to the existing Reserves balances are contained within this report.

4 Reserves and Virements

The Fire Authority's reserves position is an integral part of the financial planning and capital strategy.

The table below outlines the year-to date Reserves position and movements that have happened through 2026/27.

In addition, the table proposes changes to existing balances.

Reserves Categories	01-Apr-26 Balance £'000	YTD Movement £'000	31-Aug-26 Balance £'000	Proposed Adjustment £'000	Proposed Balance £'000
General Reserve	500	-	500	- 112	388
Pensions and Other Staff Issues Reserve	1,817	-	1,817	- 500	1,317
Extreme Weather Reserve	219	-	219	-	219
Earmarked Capital Reserve	-	-	-	-	-
Major Projects Capital Reserve	4,552	-	4,552	-	4,552
Information, Comms and Technology Reserve	614	99	515	-	515
Usable Capital Receipts Reserve	225	-	225	-	225
Income Volatility Reserve	687	-	687	-	687
Service Transformation Programme Staff Reserve	484	228	256	-	256
Service Delivery Reserve	29	-	29	-	29
Training Reserve	89	100	- 11	500	489
Operational Equipment Reserve	279	-	279	-	279
Buildings Maintenance Reserve	387	-	387	-	387
General Fund Balance	- 112	-	- 112	112	0
TOTAL RESERVES	**9,771**	**427**	**9,344**	**-**	**9,344**

The balance against the Training Reserve has been depleted due to costs incurred for interim training facilities for new on-call recruits whilst the Telford Training Facilities are being re-developed and will be aligned within the Reserves strategy.

It is recommended that £500k is removed from the Pensions and other staff issues Reserve to direct towards this operational capability.

A full review of the Reserves Strategy will be undertaken in line with the Medium-Term Financial Plan

5 Financial Implications

The financial implications are as set out in the main body of the report.

6 Legal Comment

There are no direct legal implications arising from this report.

7 Initial Impact Assessment

An Initial Impact Assessment has been completed, with no issues identified.

8 Appendices

None.

9 Background Papers

There are no background papers associated with this report.