

GENERAL FUND RESERVES

APPENDIX C

	Reserves position 31st March 2025	Budget report Approved Movements	Revised reserves position 1st April 2025	Estimated Movements In-Year	Estimated Reserves position 31st March 2026	Estimated Reserves position 31st March 2027	Estimated Reserves position 31st March 2028	Estimated Reserves position 31st March 2029	Estimated Reserves position 31st March 2030	Estimated Reserves position 31st March 2031
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Statutory (School Reserves)										
Schools Balances	(11,119)	-	(11,119)	324	(10,795)	(10,795)	(10,795)	(10,795)	(10,795)	(10,795)
Public Health	(896)	-	(896)	448	(448)	-	-	-	-	-
Total Statutory (School Reserves)	(12,015)	-	(12,015)	772	(11,243)	(10,795)	(10,795)	(10,795)	(10,795)	(10,795)
Earmarked										
Ward Based Activity	(577)	-	(577)	289	(288)	-	-	-	-	-
Place Standard	(402)	-	(402)	201	(201)	-	-	-	-	-
Sub Total (member led)	(979)	-	(979)	490	(489)	-	-	-	-	-
Transformation	(1,480)	(2,500)	(3,980)	2,500	(1,480)	(1,480)	(1,480)	(1,480)	(1,480)	(1,480)
Development Funding	(914)	-	(914)	457	(457)	-	-	-	-	-
Revenue Grants	(17,998)	-	(17,998)	3,000	(14,998)	(11,998)	(8,998)	(5,998)	(2,998)	-
Stronger Families	(688)	-	(688)	500	(188)	-	-	-	-	-
Other	(3,942)	-	(3,942)	1,139	(2,804)	(1,665)	(1,365)	(1,065)	(765)	(465)
Voluntary Revenue Provision	(6,504)	(4,819)	(11,323)		(11,323)	(18,749)	(27,294)	(36,358)	(44,734)	(50,183)
Strategic Budget Contingency	(3,500)	-	(3,500)	3,500	-	-	-	-	-	-
Earmarked reserves sub-total	(36,005)	(7,319)	(43,324)	11,586	(31,739)	(33,892)	(39,137)	(44,901)	(49,977)	(52,128)
General Balances	(25,046)	(1,000)	(26,046)	-	(26,046)	(27,046)	(28,046)	(29,046)	(30,046)	(31,046)
Total usable reserves	(61,051)	(8,319)	(69,370)	11,586	(57,785)	(60,938)	(67,183)	(73,947)	(80,023)	(83,174)
Grand Total All Reserves	(73,066)	(8,319)	(81,385)	12,358	(69,028)	(71,733)	(77,978)	(84,742)	(90,818)	(93,969)

Glossary of Reserves

RESERVE	DESCRIPTION
School Balances	Statutory reserves relating to both individual schools' balances/deficits carried forwards.
Public Health	Timing issues on Public Health grant spend commitments (Public health grant is statutorily ring-fenced)
Ward Based Activity	Set aside reflecting timing issues on ward-based activity spend commitments
Place Standard	Set aside to support the resourcing of emerging Place Standard action plans.
Transformation	Set aside for strategic transformation developments over the next 12 to 24 months.
Development Funding	To address the scale of development costs required to support targeted development and the upscaling of capital investment activity and major project activity over the MTFP.
Revenue Grants	Represents grants and contributions recognised in the Comprehensive Income and Expenditure Statement before expenditure has been incurred.
Stronger Families	Set aside reflecting timing issues on expenditure commitments supporting a range of Stronger Families activity, funded from external grant.
Other	A range of smaller reserves earmarked for specific purposes.
Voluntary Revenue Provision	To fund voluntary overpayments of Minimum Revenue Provision (MRP).
Strategic Budget Contingency	To fund budget pressures that may arise due to delays in implementing savings plans and/or issues that have arisen post the agreement of the budget.
Unallocated Reserves	General reserve to support Council working capital and cashflow requirements, and unbudgeted/financial resilience risks highlighted in the Council's corporate risk register.