

2023/24 - 2025/26 General Fund Reserves Statement

|  | Balance at<br>31 March<br>2022 | Forecast<br>Movement | Forecast<br>Balance at<br>31 March<br>2023 | Forecast<br>Movement | Forecast<br>Balance at<br>31 March<br>2024 | Forecast<br>Movement | Forecast<br>Balance at<br>31 March<br>2025 | Forecast<br>Movement | Forecast<br>Balance<br>at 31<br>March<br>2026 |
|--|--------------------------------|----------------------|--|----------------------|--|----------------------|--|----------------------|---|
| <b>Discretionary Reserves</b>            |                                |                      |  |                      |  |                      |  |                      |   |
| 1 Climate Change                         | 31                             | (31)                 | 0  | 0                    | 0  | 0                    | 0  | 0                    | 0   |
| 2 Commercial                             | 250                            | (250)                | 0  | 0                    | 0  | 0                    | 0  | 0                    | 0   |
| 3 Training and Development               | 15                             | (7)                  | 8  | 0                    | 8  | 0                    | 8  | 0                    | 8   |
| 4 Street Scene                           | 117                            | (81)                 | 36   | 0                    | 36   | 0                    | 36   | 0                    | 36  |
| 5 ICT investment                         | 500                            | (206)                | 294  | 0                    | 294  | 0                    | 294  | 0                    | 294   |
| 6 Economic Development & Growth          | 32                             | (32)                 | 0  | 0                    | 0  | 0                    | 0  | 0                    | 0   |
| 7 Local Priorities Reserve               | 6,999                          | (3,502)              | 3,497                                      | 2,006                | 5,503                                      | 300                  | 5,803                                      | 100                  | 5,903   |
| 8 Invest to Save                         | 809                            | (160)                | 649  | 0                    | 649  | 0                    | 649  | 0                    | 649   |
| 9 Housing Delivery                       | 1,797                          | 0                    | 1,797                                      | (1,547)              | 250  | 0                    | 250  | 0                    | 250   |
| 10 Property Maintenance                  | 113                            | 387                  | 500  | 0                    | 500  | 0                    | 500  | 0                    | 500   |
| 11 Regeneration                          | 1,085                          | (459)                | 626  | (270)                | 356  | (305)                | 51   | (25)                 | 26  |
|  | <b>11,748</b>                  | <b>(4,341)</b>       | <b>7,407</b>                               | <b>189</b>           | <b>7,596</b>                               | <b>(5)</b>           | <b>7,591</b>                               | <b>75</b>            | <b>7,666</b>                                  |
| <b>Governance Reserves</b>               |                                |                      |  |                      |  |                      |  |                      |   |
| 12 Insurance Reserve                     | 211                            | 0                    | 211  | 0                    | 211  | 0                    | 211  | 0                    | 211   |
| 13 Pensions Reserve - Former Employees   | 308                            | (33)                 | 275  | (33)                 | 242  | (33)                 | 209  | (33)                 | 176   |
| 14 Budget Stabilisation                  | 4,531                          | (1,627)              | 2,904                                      | (1,534)              | 1,370                                      | 0                    | 1,370                                      | 0                    | 1,370   |
| 15 Section 31 Grant Reserve              | 3,730                          | (3,730)              | 0  | 0                    | 0  | 0                    | 0  | 0                    | 0   |
| 16 Revenue Grants Carried Forwards       | 549                            | (549)                | 0  | 0                    | 0  | 0                    | 0  | 0                    | 0   |
| 17 Building Control                      | 76                             | (40)                 | 36   | (31)                 | 5  | (28)                 | (23)                                       | (29)                 | (52)  |
| 18 Football 3G Pitch                     | 125                            | 25                   | 150  | 25                   | 175  | 25                   | 200  | 25                   | 225   |
| 19 Special Expense Area Reserve          | 366                            | (110)                | 256  | 94                   | 350  | 106                  | 456  | 118                  | 574   |
| 20 Inflation Reserve                     | 500                            | (399)                | 101  | 0                    | 101  | 0                    | 101  | 0                    | 101   |
|  | <b>10,396</b>                  | <b>(6,463)</b>       | <b>3,933</b>                               | <b>(1,479)</b>       | <b>2,454</b>                               | <b>70</b>            | <b>2,524</b>                               | <b>81</b>            | <b>2,605</b>                                  |
| <b>21 Total General Revenue Reserves</b> | <b>22,144</b>                  | <b>(10,804)</b>      | <b>11,340</b>                              | <b>(1,290)</b>       | <b>10,050</b>                              | <b>65</b>            | <b>10,115</b>                              | <b>156</b>           | <b>10,271</b>                                 |
| <b>22 Government Grants Received</b>     | <b>1,131</b>                   | <b>(391)</b>         | <b>740</b>                                 | <b>(113)</b>         | <b>627</b>                                 | <b>0</b>             | <b>627</b>                                 | <b>0</b>             | <b>627</b>                                    |
| <b>23 Working Balance</b>                | <b>2,010</b>                   | <b>(46)</b>          | <b>1,964</b>                               | <b>0</b>             | <b>1,964</b>                               | <b>0</b>             | <b>1,964</b>                               | <b>0</b>             | <b>1,964</b>                                  |
| <b>24 Total Revenue Reserves</b>         | <b>25,285</b>                  | <b>(11,241)</b>      | <b>14,044</b>                              | <b>(1,403)</b>       | <b>12,641</b>                              | <b>65</b>            | <b>12,706</b>                              | <b>156</b>           | <b>12,862</b>                                 |
| <b>25 Capital Reserve</b>                |                                |                      |  |                      |  |                      |  |                      |   |
| 26 LAMS Reserve                          | 18                             | 0                    | 18   | (18)                 | 0  | 0                    | 0  | 0                    | 0   |
| 27 General Fund Capital Reserve          | 155                            | (114)                | 41   | 18                   | 59   | 0                    | 59   | 0                    | 59  |
| 28 Useable Capital Receipts Reserve      | 2,452                          | (116)                | 2,336                                      | 255                  | 2,591                                      | 4,874                | 7,465                                      | (2,302)              | 5,163   |
| <b>29 Total Capital Reserves</b>         | <b>2,625</b>                   | <b>(230)</b>         | <b>2,395</b>                               | <b>255</b>           | <b>2,650</b>                               | <b>4,874</b>         | <b>7,524</b>                               | <b>(2,302)</b>       | <b>5,222</b>                                  |
| <b>30 Total General Fund Reserves</b>    | <b>27,910</b>                  | <b>(11,471)</b>      | <b>16,439</b>                              | <b>(1,148)</b>       | <b>15,291</b>                              | <b>4,939</b>         | <b>20,230</b>                              | <b>(2,146)</b>       | <b>18,084</b>                                 |