

2024/25 - 2026/27 General Fund Reserves Statement

|  | Balance<br>at 31<br>March<br>2023 | Forecast<br>Movement | Forecast<br>Balance<br>at 31<br>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 | Forecast<br>Movement | Forecast<br>Balance<br>at 31<br>March<br>2027 |
|--|-----------------------------------|----------------------|---|----------------------|--|----------------------|---|----------------------|---|
| <b>Discretionary Reserves</b>            |                                   |                      |   |                      |  |                      |   |                      |   |
| 1 Climate Change                         | 331                               | (215)                | 116   | (100)                | 16   | 0                    | 16  | 0                    | 16  |
| 2 Training and Development               | 15                                | 0                    | 15  | 0                    | 15   | 0                    | 15  | 0                    | 15  |
| 3 Street Scene                           | 331                               | (45)                 | 286   | 0                    | 286  | 0                    | 286   | 0                    | 286   |
| 4 ICT investment                         | 499                               | (414)                | 85  | (29)                 | 56   | (19)                 | 37  | 0                    | 37  |
| 5 Local Priorities Reserve               | 5,507                             | (783)                | 4,724   | (763)                | 3,961                                      | (120)                | 3,841   | (755)                | 3,086   |
| 6 Leisure Reserve                        | 0                                 | 850                  | 850   | (850)                | 0  | 0                    | 0   | 0                    | 0   |
| 7 Invest to Save                         | 816                               | (513)                | 303   | 0                    | 303  | 0                    | 303   | 0                    | 303   |
| 8 Housing Delivery                       | 2,105                             | (1,947)              | 158   | 0                    | 158  | 0                    | 158   | 0                    | 158   |
| 9 Property Maintenance                   | 1,285                             | (253)                | 1,032   | 0                    | 1,032                                      | 0                    | 1,032   | 0                    | 1,032   |
| 10 Regeneration                          | 1,199                             | (712)                | 487   | (348)                | 139  | 0                    | 139   | 0                    | 139   |
|  | <b>12,088</b>                     | <b>(4,032)</b>       | <b>8,056</b>                                  | <b>(2,090)</b>       | <b>5,966</b>                               | <b>(139)</b>         | <b>5,827</b>                                  | <b>(755)</b>         | <b>5,072</b>                                  |
| <b>Governance Reserves</b>               |                                   |                      |   |                      |  |                      |   |                      |   |
| 11 Insurance Reserve                     | 211                               | 0                    | 211   | 0                    | 211  | 0                    | 211   | 0                    | 211   |
| 12 Pensions Reserve - Former Employees   | 277                               | (33)                 | 244   | (31)                 | 213  | (31)                 | 182   | (31)                 | 151   |
| 13 Budget Stabilisation                  | 3,154                             | (244)                | 2,910   | 0                    | 2,910                                      | 0                    | 2,910   | 0                    | 2,910   |
| 14 Business Rates Volatility Reserve     | 2,031                             | 0                    | 2,031   | 0                    | 2,031                                      | 0                    | 2,031   | 0                    | 2,031   |
| 15 Pay Award Reserve                     | 500                               | (375)                | 125   | 0                    | 125  | 0                    | 125   | 0                    | 125   |
| 16 Revenue Grants Carried Forwards       | 72                                | (72)                 | 0   | 0                    | 0  | 0                    | 0   | 0                    | 0   |
| 17 Building Control                      | 84                                | (46)                 | 38  | (28)                 | 10   | (29)                 | (19)  | (29)                 | (48)  |
| 18 Football 3G Pitch                     | 150                               | 25                   | 175   | 25                   | 200  | 25                   | 225   | 25                   | 250   |
| 19 Special Expense Area Reserve          | 339                               | (93)                 | 246   | 104                  | 350  | 116                  | 466   | 0                    | 466   |
|  | <b>6,818</b>                      | <b>(838)</b>         | <b>5,980</b>                                  | <b>70</b>            | <b>6,050</b>                               | <b>81</b>            | <b>6,131</b>                                  | <b>(35)</b>          | <b>6,096</b>                                  |
| <b>20 Total General Revenue Reserves</b> | <b>18,906</b>                     | <b>(4,870)</b>       | <b>14,036</b>                                 | <b>(2,020)</b>       | <b>12,016</b>                              | <b>(58)</b>          | <b>11,958</b>                                 | <b>(790)</b>         | <b>11,168</b>                                 |
| <b>21 Government Grants Received</b>     | <b>1,064</b>                      | <b>(438)</b>         | <b>626</b>                                    | <b>0</b>             | <b>626</b>                                 | <b>0</b>             | <b>626</b>                                    | <b>0</b>             | <b>626</b>                                    |
| <b>22 Working Balance</b>                | <b>1,986</b>                      | <b>(28)</b>          | <b>1,958</b>                                  | <b>0</b>             | <b>1,958</b>                               | <b>0</b>             | <b>1,958</b>                                  | <b>0</b>             | <b>1,958</b>                                  |
| <b>23 Total Revenue Reserves</b>         | <b>21,956</b>                     | <b>(5,336)</b>       | <b>16,620</b>                                 | <b>(2,020)</b>       | <b>14,600</b>                              | <b>(58)</b>          | <b>14,542</b>                                 | <b>(790)</b>         | <b>13,752</b>                                 |
| <b>Capital Reserve</b>                   |                                   |                      |   |                      |  |                      |   |                      |   |
| 24 LAMS Reserve                          | 18                                | (18)                 | 0   | 0                    | 0  | 0                    | 0   | 0                    | 0   |
| 25 General Fund Capital Reserve          | 34                                | 18                   | 52  | 0                    | 52   | 0                    | 52  | 0                    | 52  |
| 26 Useable Capital Receipts Reserve      | 3,502                             | (1,411)              | 2,091   | (1,013)              | 1,078                                      | (1,075)              | 3   | 0                    | 3   |
| <b>27 Total Capital Reserves</b>         | <b>3,554</b>                      | <b>(1,411)</b>       | <b>2,143</b>                                  | <b>(1,013)</b>       | <b>1,130</b>                               | <b>(1,075)</b>       | <b>55</b>                                     | <b>0</b>             | <b>55</b>                                     |
| <b>28 Total General Fund Reserves</b>    | <b>25,510</b>                     | <b>(6,747)</b>       | <b>18,763</b>                                 | <b>(3,033)</b>       | <b>15,730</b>                              | <b>(1,133)</b>       | <b>14,597</b>                                 | <b>(790)</b>         | <b>13,807</b>                                 |