Appendix C

**2025/26 - 2027/28 General Fund Reserves Statement**

| | | Balance at 31 March 2024 | Forecast Movement | Forecast Balance 31 March 2025 | Forecast Movement | Forecast Balance 31 March 2026 | Forecast Movement | Forecast Balance 31 March 2027 | Forecast Movement | Forecast Balance 31 March 2028 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Discretionary Reserves** | | | | | | | | | |
| 1 | Climate Change | 421 | (284) | 137 | 363 | 500 | 0 | 500 | 0 | 500 |
| 2 | Training and Development | 15 | 0 | 15 | 0 | 15 | 0 | 15 | 0 | 15 |
| 3 | Street Scene | 296 | (10) | 286 | 0 | 286 | 0 | 286 | 0 | 286 |
| 4 | ICT investment | 251 | (31) | 220 | (132) | 88 | 0 | 88 | 0 | 88 |
| 5 | Local Priorities Reserve | 5,803 | 1,493 | 7,296 | (3,506) | 3,790 | (1,968) | 1,822 | (1,580) | 242 |
| 6 | Market Reserve | 0 | 0 | 0 | 50 | 50 | 0 | 50 | 0 | 50 |
| 7 | Invest to Save | 803 | (500) | 303 | (37) | 266 | 0 | 266 | 0 | 266 |
| 8 | Housing Delivery | 418 | (260) | 158 | 0 | 158 | 0 | 158 | 0 | 158 |
| 9 | Property Maintenance | 1,178 | (229) | 949 | 1,572 | 2,521 | 0 | 2,521 | 0 | 2,521 |
| 10 | A1 Litter | 60 | 0 | 60 | 0 | 60 | 0 | 60 | 0 | 60 |
| 11 | Leisure & Community Reserve | 200 | 0 | 200 | 100 | 300 | 0 | 300 | 0 | 300 |
| 12 | Leisure Reserve | 850 | 0 | 850 | 0 | 850 | 0 | 850 | 0 | 850 |
| 13 | Regeneration | 764 | (656) | 108 | 0 | 108 | 0 | 108 | 0 | 108 |
| 14 | Food Waste Reserve | 0 | 1,371 | 1,371 | (1,371) | 0 | 0 | 0 | 0 | 0 |
| 15 | Waste Services Reserve | 0 | 0 | 0 | 837 | 837 | 0 | 837 | 0 | 837 |
| | | **11,059** | **894** | **11,953** | **(2,124)** | **9,829** | **(1,968)** | **7,861** | **(1,580)** | **6,281** |
| | **Governance Reserves** | | | | | | | | | |
| 16 | Insurance Reserve | 211 | 0 | 211 | 0 | 211 | 0 | 211 | 0 | 211 |
| 17 | Pensions Reserve - Former Employees | 244 | (31) | 213 | (31) | 182 | (31) | 151 | (31) | 120 |
| 18 | Budget Stabilisation | 2,881 | 750 | 3,631 | 0 | 3,631 | 0 | 3,631 | 0 | 3,631 |
| 19 | Business Rates Volatility Reserve | 1,291 | (1,291) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Revenue Grants Carried Forwards | 164 | (55) | 109 | 0 | 109 | 0 | 109 | 0 | 109 |
| 21 | Building Control | 62 | (28) | 34 | (30) | 4 | (27) | (23) | (26) | (49) |
| 22 | Football 3G Pitch | 175 | 25 | 200 | 25 | 225 | 25 | 250 | 25 | 275 |
| 23 | Special Expense Area Reserve | 186 | 76 | 262 | 186 | 448 | 198 | 646 | 210 | 856 |
| 24 | Flood Reserve | 30 | 0 | 30 | 0 | 30 | 0 | 30 | 0 | 30 |
| | | **5,244** | **(554)** | **4,690** | **150** | **4,840** | **165** | **5,005** | **178** | **5,183** |
| | | | | | | | | | | |
| **25** | **Total General Revenue Reserves** | **16,303** | **340** | **16,643** | **(1,974)** | **14,669** | **(1,803)** | **12,866** | **(1,402)** | **11,464** |

| | | Balance at 31 March 2024 | Forecast Movement | Forecast Balance 31 March 2025 | Forecast Movement | Forecast Balance 31 March 2026 | Forecast Movement | Forecast Balance 31 March 2027 | Forecast Movement | Forecast Balance 31 March 2028 |
|---|---|---|---|---|---|---|---|---|---|---|
| **26** | **Government Grants Received** | **2,268** | **(952)** | **1,316** | **0** | **1,316** | **0** | **1,316** | **0** | **1,316** |
| **27** | **Working Balance** | **6,675** | **(4,000)** | **2,675** | **0** | **2,675** | **(866)** | **1,809** | **(1,071)** | **738** |
| **28** | **Total Revenue Reserves** | **25,246** | **(4,612)** | **20,634** | **(1,974)** | **18,660** | **(2,669)** | **15,991** | **(2,473)** | **13,518** |
| | **Capital Reserve** | | | | | | | | | |
| 29 | General Fund Capital Reserve | 52 | 0 | 52 | 0 | 52 | 0 | 52 | 0 | 52 |
| 30 | Useable Capital Receipts Reserve | 3,803 | 438 | 4,241 | (1,804) | 2,437 | (861) | 1,576 | (917) | 659 |
| **31** | **Total Capital Reserves** | **3,855** | **438** | **4,293** | **(1,804)** | **2,489** | **(861)** | **1,628** | **(917)** | **711** |
| **32** | **Total General Fund Reserves** | **29,101** | **(4,174)** | **24,927** | **(3,778)** | **21,149** | **(3,530)** | **17,619** | **(3,390)** | **14,229** |