

RESERVES AND GENERAL BALANCES										ANNEX E	
			Balance		2025/26 Movement		Capital	Balance	2026/27 Movement		Balance
			1st April 2025	Original	Actual Revenue	Realignment		1st April 2026	Revenue	Capital	1st April 2027
			£	£	£		£	£	£	£	£
EARMARKED RESERVES			Purpose of Reserve								
Other Reserves											
RES290	Transformation	Funds allocated for one off costs in transferring services back from Publica to the Council.	(384,570)	281,100				(103,470)			(103,470)
RES213	Planning Digitalisation Grant	For the digitalisation of planning applications.	(50,000)		7,830			(42,170)			(42,170)
RES217	Insurance Reserve	To meet minor claims arising from uninsured sundry risks.	(20,000)					(20,000)			(20,000)
RES226	Land Charges	Grant towards transfer of land charges function to HMLR	(26,610)					(26,610)			(26,610)
RES229	Future Deficits Reserve	To fund any budget deficits resulting in the reduction of funding from the Government.	(1,212,037)		17,840			(1,194,197)			(1,194,197)
RES239	New Burdens Funding	Funding from the Department of Works and Pensions to cover additional works following legislative changes in Housing Benefits	(627,470)	38,120	1,850	522,080		(65,420)	65,420		0
RES245	Local Development Framework	To meet the costs of the Framework including consultation and public enquiries.	(611,414)	225,220	316,760			(69,434)	69,430		(4)
RES294	Planning Skill Grant	To address skill gaps within the planning department	(99,600)		85,000			(14,600)			(14,600)
RES249	Affordable Housing	Contributions towards the local housing needs assessment	(55,656)					(55,656)			(55,656)
RES250	Legal Appeals Reserve	Funding for planning and legal appeal costs as and when they occur.	(100,000)	(50,000)				(150,000)	(50,000)		(200,000)
RES255	Economic Growth	To ensure the long term viability and health of the Forest towns	(229,961)	18,360	2,810			(208,791)	4,850		(203,941)
RES256	Homelessness Prevention Reserve	To cover future homelessness prevention costs	(58,220)					(58,220)			(58,220)
RES257	Cinderford NQ Mitigation Fund	To cover the biodiversity strategy management and monitoring costs	(550,000)			450,000		(100,000)			(100,000)
RES259	Flood Alleviation	To carry out flood alleviation projects	(66,427)					(66,427)			(66,427)
RES264	Future High Streets Fund	To deliver Cinderford High Street from the Future High Street Funding	(86,962)	25,000	(4,320)			(66,282)	26,940		(39,342)
RES266	Climate Change	Temporary staff costs to facilitate the Councils climate change agenda	(99,234)	27,870	45,510			(25,854)	25,850		(4)
RES284	Domestic Abuse New Burdens	To fund Domestic Abuse & Rough Sleeper Co - Ordinator post and provision of safe accommodation.	(10,488)		10,490			2			2
RES296	District Council Initiatives	Funding for future service enhancements				(894,080)		(894,080)			(894,080)
			(4,288,649)					(3,161,209)			(3,018,719)
Repairs & Renewals Reserves											
RES228	ICT	To fund renewals of the Council's ICT equipment.	(456,043)	(30,000)			50,000	(436,043)	(80,000)	50,000	(466,043)

			<u>Balance</u>	<u>2025/26 Movement</u>			<u>Capital</u>	<u>Balance</u>	<u>2026/27 Movement</u>		<u>Balance</u>
			<u>1st April 2025</u>	<u>Original</u>	<u>Actual Revenue</u>	<u>Realignment</u>		<u>1st April 2026</u>	<u>Revenue</u>	<u>Capital</u>	<u>1st April 2027</u>
			£	£	£		£	£	£	£	£
<b><u>EARMARKED RESERVES</u></b>											
RES241	Buildings	To fund repairs and renewals of the Council's buildings.	(539,286)	108,320	51,400			(379,566)	27,600		(351,966)
RES258	Vehicles and Plant	Used to meet the costs of replacing vehicles.	0	(8,000)				(8,000)	(8,000)		(16,000)
RES261	Leisure Facilities	Funding for Leisure provision	(744,245)	(36,930)	32,750	(450,000)		(1,198,425)			(1,198,425)
			<u>(1,739,574)</u>					<u>(2,022,034)</u>			<u>(2,032,434)</u>
<b><u>Equalisation Reserves</u></b>											
RES206	Subsidy Losses	To cover shortfalls in subsidy due to the authority.	(310,000)					(310,000)			(310,000)
RES227	District Elections	To meet the cost of future elections.	(107,576)	(50,000)		70,000		(87,576)	(36,490)		(124,066)
RES254	BRR Equalisation Reserve	To fund fluctuations in income from retained business rates	(2,352,849)	(222,560)				(2,575,409)	410,970		(2,164,439)
RES276	Planning Income Equalisation.	To fund fluctuations in income for planning income and fund additional short term staff	(120,440)		55,670			(64,770)			(64,770)
RES293	Investment Interest	To fund fluctuations in interest rates	(302,000)			302,000		0			0
			<u>(3,192,865)</u>					<u>(3,037,755)</u>			<u>(2,663,275)</u>
<b><u>Capital Reserves</u></b>											
RES200	Commercial Services Initiatives	To fund regeneration initiatives.	(30,000)	30,000	(30,000)			(30,000)			(30,000)
RES211	Capital Reserve	Used to finance capital expenditure.	(840,752)	(80,000)				(920,752)	(80,000)	1,000,000	(752)
			<u>(870,752)</u>					<u>(950,752)</u>			<u>(30,752)</u>
<b><u>Reserves relating to Third Parties</u></b>											
RES236	S106 Commuted Sums	Developer contributions received for maintenance of play areas and open spaces adopted by the Council.	(1,400,258)	16,000	8,890			(1,375,368)	28,770		(1,346,598)
RES242	Choice Based Lettings	Funds from Gloucestershire District Council's held to manage the Gloucestershire Homeseekers' service.	(86,472)					(86,472)			(86,472)
RES247	Health Improvement Funding	Funds received from third parties to be used to fund health improvement projects.	(288,359)	6,000	144,570			(137,789)	75,150		(62,639)
RES263	Destination Lydney Harbour	To deliver Destination Lydney Harbour from external funding	(57,073)					(57,073)	4,000		(53,073)
RES295	Household Support Fund & Practical Support	GCC Funding from Central Government COMF funding for Household and Practical Support	(142,064)	20,000	86,610			(35,454)			(35,454)
RES282	Aurora Project	European funding for Carbon Climate Change Initiative.	(96,125)	85,210				(10,915)			(10,915)
RES283	Council Tax Hardship Fund	The remaining monies for Use for the CT Hardship Fund in 2022/23	(86,697)	17,000				(69,697)			(69,697)
RES289	Forest Food Network	To create a network of food banks	(85,470)	40,610	44,860			0			0
RES291	Thirty Percy	Community climate change initiatives	(160,110)	70,000				(90,110)	49,110		(41,000)

			<u>2025/26 Movement</u>				<u>2026/27 Movement</u>		
			<u>Balance</u>	<u>Original</u>	<u>Actual Revenue</u>	<u>Realignment</u>	<u>Capital</u>	<u>Balance</u>	<u>Revenue</u>
			<u>1st April 2025</u>		<u>Revised</u>			<u>1st April 2026</u>	<u>Original</u>
			£	£	£		£	£	£
<u>EARMARKED RESERVES</u>									
<u>Purpose of Reserve</u>									
			(2,402,628)					(1,862,878)	(1,705,848)
TOTAL EARMARKED RESERVES			(12,494,468)					(11,034,628)	(9,451,028)
<u>GENERAL FUND BALANCE</u>									
B8000	GF Balance	General Balance	(1,014,745)					(1,014,745)	(1,014,745)
			(1,014,745)					(1,014,745)	(1,014,745)
TOTAL GENERAL FUND RESERVES AND BALANCES			(13,509,213)	531,320	878,520	0	50,000	(12,049,373)	533,600
<u>CAPITAL RECEIPTS</u>									
B8700	Capital Receipts Reserve	To fund general fund capital expenditure	(3,155,997)				721,720	(2,434,277)	2,407,100
			(3,155,997)	0	0	0	721,720	(2,434,277)	0