

ANNEX E

RESERVES AND GENERAL BALANCES

			<u>2024/25 Movement</u>				<u>2025/26 Movement</u>		
		<u>Balance</u>	<u>Actual Revenue</u>		<u>Capital</u>	<u>Balance</u>	<u>Revenue</u>	<u>Capital</u>	<u>Balance</u>
		<u>1st April 2024</u>	<u>Original</u>	<u>Revised</u>		<u>1st April 2025</u>	<u>Original</u>		<u>1st April 2026</u>
		£	£	£	£	£	£	£	£
<u>EARMARKED RESERVES</u>		<u>Purpose of Reserve</u>							
<u>Other Reserves</u>									
RES290	Transformation	(500,000)		218,900		(281,100)	281,100		0
RES217	Insurance Reserve	(20,000)				(20,000)			(20,000)
RES229	Future Deficits Reserve	(1,430,307)	(9,660)	245,000		(1,194,967)			(1,194,967)
RES239	New Burdens Funding	(651,470)		20,000		(631,470)	38,120		(593,350)
RES243	Historic England Capacity Building	(15,000)				(15,000)			(15,000)
RES245	Local Development Framework	(303,014)		77,790		(225,224)	225,220		(4)
RES249	Affordable Housing	(55,656)				(55,656)			(55,656)
RES250	Legal Appeals Reserve	(126,143)	(37,000)			(163,143)	(50,000)		(213,143)
RES255	Economic Growth	(238,841)				(238,841)	18,360		(220,481)
RES256	Homelessness Prevention Reserve	(258,285)			200,000	(58,285)			(58,285)
RES257	Cinderford NQ Mitigation Fund	(550,000)				(550,000)			(550,000)
RES259	Flood Alleviation	(66,427)				(66,427)			(66,427)
RES264	Future High Streets Fund	(90,432)				(90,432)	25,000		(65,432)
RES266	Climate Change	(49,050)	21,180			(27,870)	27,870		0
RES284	Domestic Abuse New Burdens	(10,488)				(10,488)			(10,488)

		<u>Balance</u> <u>1st April 2024</u> £	<u>2024/25 Movement</u>		<u>Capital</u> £	<u>Balance</u> <u>1st April 2025</u> £	<u>2025/26 Movement</u>		<u>Balance</u> <u>1st April 2026</u> £
			<u>Actual Revenue</u> <u>Original</u> £	<u>Revised</u> £			<u>Revenue</u> <u>Original</u> £	<u>Capital</u> £	
<u>EARMARKED RESERVES</u>									
RES292	Waste Mobilisation								
	<u>Purpose of Reserve</u>								
	Transfer of waste and recycling service from Biffa to UBICO as per Council report	(251,797)		251,800		3			3
		<u>(4,616,910)</u>				<u>(3,628,903)</u>			<u>(3,063,233)</u>
<u>COVID19 Timing Reserves</u>									
RES272	Tax Income Guarantee (TIG) Reserve	(16,512)	16,510			(2)			(2)
		<u>(16,512)</u>				<u>(2)</u>			<u>(2)</u>
<u>Repairs & Renewals Reserves</u>									
RES228	ICT	(342,000)	(30,000)		167,760	(204,240)	(30,000)	50,000	(184,240)
RES241	Buildings	(493,921)	112,950			(380,971)	108,320		(272,651)
RES258	Vehicles and Plant	(36,139)	(8,000)			(44,139)	(8,000)		(52,139)
RES261	Leisure Facilities	(769,365)		16,000		(753,365)	(36,930)		(790,295)
		<u>(1,641,425)</u>				<u>(1,382,715)</u>			<u>(1,299,325)</u>
<u>Equalisation Reserves</u>									
RES206	Subsidy Losses	(310,000)				(310,000)			(310,000)
RES227	District Elections	(39,249)	(50,000)			(89,249)	(50,000)		(139,249)
RES254	BRR Equalisation Reserve	(2,516,589)	163,740			(2,352,849)			(2,352,849)
RES276	Planning Income Equalisation.	(455,330)	75,000			(380,330)			(380,330)
		<u>(3,321,168)</u>				<u>(3,132,428)</u>			<u>(3,182,428)</u>
<u>Reserves for Commitments</u>									
RES212	Devolved Budgetary Control					0			0
		<u>0</u>				<u>0</u>			<u>0</u>
<u>Capital Reserves</u>									
RES200	Commercial Services Initiatives	(30,000)				(30,000)	30,000		0
RES211	Capital Reserve	(785,558)	(80,000)		105,000	(760,558)	(80,000)	833,100	(7,458)
		<u>(815,558)</u>				<u>(790,558)</u>			<u>(7,458)</u>
<u>Reserves relating to Third Parties</u>									

			<u>2024/25 Movement</u>			<u>2025/26 Movement</u>				
			<u>Balance</u> <u>1st April 2024</u> £	<u>Actual Revenue</u> <u>Original</u> £	<u>Revised</u> £	<u>Capital</u> £	<u>Balance</u> <u>1st April 2025</u> £	<u>Revenue</u> <u>Original</u> £		<u>Capital</u> £
<u>EARMARKED RESERVES</u>										
RES236	S106 Commuted Sums	Developer contributions received for maintenance of play areas and open spaces adopted by the Council.	(1,471,628)	16,000			(1,455,628)	16,000	(1,439,628)	
RES242	Choice Based Lettings	Funds from Gloucestershire districts held to manage the Gloucestershire Homeseekers' service.	(18,992)				(18,992)		(18,992)	
RES247	Health Improvement Funding	Funds received from third parties to be used to fund health improvement projects.	(476,169)		172,100		(304,069)	6,000	(298,069)	
RES263	Destination Lydney Harbour	To deliver Destination Lydney Harbour from external funding	(65,073)				(65,073)		(65,073)	
RES281	Household Support Fund & Practical Support	GCC Funding from Central Government COMF funding for Household and	(67,084)		20,000		(47,084)	20,000	(27,084)	
RES282	Aurora Project	European funding for Carbon Climate Change Initiative.	(115,495)	30,280			(85,215)	85,210	(5)	
RES283	Council Tax Hardship Fund	The remaining monies for Use for the CT Hardship Fund in 2022/23	(117,422)	25,000			(92,422)	17,000	(75,422)	
RES286	Shared Prosperity Fund	UK government's ambitious Levelling Up agenda to build pride in place and increase life chances across the UK	(140,145)		140,140		(5)		(5)	
RES289	Forest Food Network	To create a network of food banks	(42,500)		(63,210)		(105,710)	40,610	(65,100)	
RES291	Thirty Percy	Community climate change initiatives	(150,000)		(10,000)		(160,000)	70,000	(90,000)	
			<u>(2,664,508)</u>				<u>(2,174,198)</u>		<u>(1,989,378)</u>	
	TOTAL EARMARKED RESERVES		<u>(13,076,081)</u>				<u>(11,108,804)</u>		<u>(9,541,824)</u>	
<u>GENERAL FUND BALANCE</u>										
B8000	GF Balance	General Balance	(1,014,745)				(1,014,745)		(1,014,745)	
			<u>(1,014,745)</u>				<u>(1,014,745)</u>		<u>(1,014,745)</u>	
TOTAL GENERAL FUND RESERVES AND BALANCES			<u>(14,090,826)</u>	<u>246,000</u>	<u>1,088,520</u>	<u>472,760</u>	<u>(12,123,549)</u>	<u>753,880</u>	<u>883,100</u>	<u>(10,556,569)</u>
<u>CAPITAL RECEIPTS</u>										
B8700	Capital Receipts Reserve	To fund general fund capital expenditure	(3,982,667)			3,520,160	(462,507)	430,600	(31,907)	
			<u>(3,982,667)</u>	<u>0</u>	<u>0</u>	<u>3,520,160</u>	<u>(462,507)</u>	<u>0</u>	<u>430,600</u>	<u>(31,907)</u>