ANNEX E

RESERVES AND GENERAL BALANCES

	RESERVES AND GENERAL BALANCE	<u>S</u>	2024/25 Movement 2025/26 Movement							
			Balance 1st April 2024 £	Actual Re Original £	4/25 Movement venue Revised £	<u>Capital</u> £	Balance 1st April 2025 £	2025/26 Mo Revenue Original £	Capital £	Balance 1st April 2026 £
	EARMARKED RESERVES	Purpose of Reserve	4	4	~	2	~	~	~	٤
	Other Reserves									
RES290	Transformation	Funds allocated for one off costs in transferring services back from Publica to the Council.	(500,000)		218,900		(281,100)	281,100		0
RES217	Insurance Reserve	To meet minor claims arising from uninsured sundry risks.	(20,000)				(20,000)			(20,000)
RES229	Future Deficits Reserve	To fund any budget deficits resulting in the reduction of funding from the Government.	(1,430,307)	(9,660)	245,000		(1,194,967)			(1,194,967)
RES239	New Burdens Funding	Funding from the Department of Works and Pensions to cover additional works following legislative changes in Housing Benefits	(651,470)		20,000		(631,470)	38,120		(593,350)
RES243	Historic England Capacity Building	To safeguard Historic buildings in the District	(15,000)				(15,000)			(15,000)
RES245	Local Development Framework	To meet the costs of the Framework including consultation and public enquiries.	(303,014)		77,790		(225,224)	225,220		(4)
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.	(126,143)	(37,000)			(163,143)	(50,000)		(213,143)
RES255	Economic Growth	To ensure the long term viability and health of the Forest towns	(238,841)				(238,841)	18,360		(220,481)
RES256	Homelessness Prevention Reserve	To cover future homelessness prevention costs	(258,285)			200,000	(58,285)			(58,285)
RES257	Cinderford NQ Mitigation Fund	To cover the biodiversity strategy management and monitoring costs	(550,000)				(550,000)			(550,000)
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	(90,432)				(90,432)	25,000		(65,432)
RES266	Climate Change	Temporary staff costs to facilitate the Councils climate change agenda	(49,050)	21,180			(27,870)	27,870		0
RES284	Domestic Abuse New Burdens	To fund Domestic Abuse & Rough Sleeper Co -Ordinator post and provision of safe accommodation.	(10,488)				(10,488)			(10,488)

				2024/25 Movement			2025/26 Movement			
			Balance 1st April 2024	Actual Re Original	evenue <u>Revised</u>	<u>Capital</u>	Balance 1st April 2025	Revenue <u>Original</u>	<u>Capital</u>	Balance 1st April 2026
	EADMARKER RESERVES	Dumage of December	£	£	£	£	£	£	£	£
RES292	EARMARKED RESERVES Waste Mobilisation	Purpose of Reserve Transfer of waste and recycling service from Biffa to UBICO as per Council report	(251,797)		251,800		3			3
			(4,616,910)			•	(3,628,903)			(3,063,233)
	COVID19 Timing Reserves									
RES272	Tax Income Guarantee (TIG) Reserve	Central Government Funding to cover a shortfall in income	(16,512)	16,510			(2)			(2)
			(16,512)			•	(2)			(2)
	Repairs & Renewals Reserves									
RES228	ICT	To fund renewals of the Council's ICT equipment.	(342,000)	(30,000)		167,760	(204,240)	(30,000)	50,000	(184,240)
RES241	Buildings	To fund repairs and renewals of the Council's buildings.	(493,921)	112,950			(380,971)	108,320		(272,651)
RES258	Vehicles and Plant	Used to meet the costs of replacing vehicles.	(36,139)	(8,000)			(44,139)	(8,000)		(52,139)
RES261	Leisure Facilities	Funding for Leisure provision	(769,365)		16,000		(753,365)	(36,930)		(790,295)
			(1,641,425)			•	(1,382,715)			(1,299,325)
	Equalisation Reserves					•				
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.	(39,249)	(50,000)			(89,249)	(50,000)		(139,249)
RES254	BRR Equalisation Reserve	To fund fluctuations in income from retained business rates	(2,516,589)	163,740			(2,352,849)			(2,352,849)
RES276	Planning Income Equalisation.	To fund fluctuations in income for	(455,330)	75,000			(380,330)			(380,330)
		planning income and fund additional	(3,321,168)				(3,132,428)			(3,182,428)
	Reserves for Commitments									
RES212	Devolved Budgetary Control	Carry forward, within financial regulations, of unspent budgets.					0			0
	Capital Reserves		0				0			0
DT0 000			(00,000)				(00,000)			_
RES200	Commercial Services Initiatives	To fund regeneration initiatives.	(30,000)				(30,000)	30,000		0
RES211	Capital Reserve	Used to finance capital expenditure.	(785,558)	(80,000)		105,000	(760,558)	(80,000)	833,100	(7,458)
	Reserves relating to Third Parties		(815,558)				(790,558)			(7,458)

			Balance 1st April 2024 £	20: Actual Re <u>Original</u> £	24/25 Movement evenue Revised £	<u>Capital</u>	Balance 1st April 2025 £	2025/26 Mo Revenue Original £	ovement Capital £	Balance 1st April 2026 £
RES236	EARMARKED RESERVES S106 Commuted Sums	Purpose of Reserve 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)
			(2,664,508)			_	(2,174,198)		_	(1,989,378)
	TOTAL EARMARKED RESERVES		(13,076,081)			_	(11,108,804)		_	(9,541,824)
	GENERAL FUND BALANCE									
B8000	GF Balance	General Balance	(1,014,745) (1,014,745)			_ _	(1,014,745) (1,014,745)		<u>-</u>	(1,014,745) (1,014,745)
TOTAL GENERAL FUND RESERVES AND BALANCES		(14,090,826)	246,000	1,088,520	472,760	(12,123,549)	753,880	883,100	(10,556,569)	
	CAPITAL RECEIPTS									
B8700	Capital Receipts Reserve	To fund general fund capital expenditure	(3,982,667)			3,520,160	(462,507)		430,600	(31,907)
			(3,982,667)	0	0	3,520,160	(462,507)	0	430,600	(31,907)