

### Appendix 3 - Detail of Reserves and Provisions movements between 31/3/23 and 1/4/24

	ORIGINAL		REVISED							
	Closing	Amendments	Closing	Additional	Transfers	Use in	Used for	BALANCE	Allocation	REVISED
	Balance	from Balance	Balance	Contributions	between	Year	23/24	AT 31/03/24	of	OPENING
	31/03/23 /	Sheet Review	31/03/23 /		Reserves		Outturn		Collection	BALANCE
	Opening		Opening				Variance		Fund	2024/25
	Balance		Balance						Balance	
	01/04/23		01/04/23						01/04/24	
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
<b>GENERAL FUND RESERVE</b>	<b>12.041</b>		<b>12.041</b>				<b>(1.055)</b>	<b>10.986</b>	<b>0.114</b>	<b>11.100</b>
<b>USABLE EARMARKED RESERVES</b>										
<i>Unrestricted Use</i>										
Financial Resilience Reserve	1.798		1.798				(1.798)	-	6.211	6.211
Change Fund	-	0.757	0.757	0.730	(0.017)	(0.434)		1.036	1.000	2.036
Legacy Accounts Reserve	-		-					-	1.000	1.000
Car Parking Reserve	0.741		0.741				(0.741)	-		-
Elections Costs	0.249		0.249			(0.216)		0.033		0.033
	<b>2.788</b>	<b>0.757</b>	<b>3.545</b>	<b>0.730</b>	<b>(0.017)</b>	<b>(0.650)</b>	<b>(2.539)</b>	<b>1.069</b>	<b>8.211</b>	<b>9.280</b>
<i>Restricted Use</i>										
Public Health	0.129		0.129	1.043				1.172		1.172
Insurance Fund	0.028		0.028	0.006	0.061	(0.095)		-		-
Better Care Fund	0.896		0.896			(0.306)		0.590		0.590
Marton Library S106	0.025		0.025					0.025		0.025
Housing Rental Sinking Fund	0.093		0.093					0.093		0.093
	<b>1.171</b>	<b>-</b>	<b>1.171</b>	<b>1.049</b>	<b>0.061</b>	<b>(0.401)</b>	<b>-</b>	<b>1.880</b>	<b>-</b>	<b>1.880</b>
	<b>3.959</b>	<b>0.757</b>	<b>4.716</b>	<b>1.779</b>	<b>0.044</b>	<b>(1.051)</b>	<b>(2.539)</b>	<b>2.949</b>	<b>8.211</b>	<b>11.160</b>
<b>UNUSABLE EARMARKED RESERVES</b>										
Revenue Grants Unapplied (Technical Reserve)	10.539	(5.664)	4.875	11.124		(10.591)		5.408		5.408
Dedicated Schools Grant Adjustment Account	(6.564)		(6.564)	10.267		(17.996)		(14.293)		(14.293)
	<b>3.975</b>	<b>(5.664)</b>	<b>(1.689)</b>	<b>21.391</b>	<b>-</b>	<b>(28.587)</b>	<b>-</b>	<b>(8.885)</b>	<b>-</b>	<b>(8.885)</b>
<b>SCHOOL BALANCES</b>	<b>3.641</b>		<b>3.641</b>	<b>3.539</b>		<b>(2.581)</b>		<b>4.599</b>		<b>4.599</b>
<b>PROVISIONS</b>										
Business Rates Appeals	1.959		1.959	0.646		(1.266)		1.339		1.339
Insurance	3.068		3.068		(0.061)			3.007		3.007
Other	0.167		0.167		0.017			0.184		0.184
	<b>5.194</b>	<b>-</b>	<b>5.194</b>	<b>0.646</b>	<b>(0.044)</b>	<b>(1.266)</b>	<b>-</b>	<b>4.530</b>	<b>-</b>	<b>4.530</b>
<b>TOTAL RESERVES &amp; PROVISIONS</b>	<b>28.810</b>	<b>(4.907)</b>	<b>23.903</b>	<b>27.355</b>	<b>-</b>	<b>(33.485)</b>	<b>(3.594)</b>	<b>14.179</b>	<b>8.325</b>	<b>22.504</b>