

Appendix 3 - Detail of Forecast Reserves and Provisions movements in 2025/26

	<u>Opening Balance 1/4/25</u>	<u>Forecast Use in Year</u>	<u>Projected Additional Contributions</u>	<u>Projected Transfers from / (to) General Fund</u>	<u>Projected Transfers between Reserves</u>	<u>Forecast Balance at year-end (before any adjustments for forecast outturn variance)</u>	<u>Forecast 2025/26 year end overspend</u>	<u>Forecast Balance at 31/3/26 (after adjustment for forecast outturn variance)</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>
GENERAL FUND RESERVE	11.100	-	-	-	-	11.100	-	11.100
USABLE EARMARKED RESERVES								
<i>Restricted Use</i>								
Public Health	1.686					1.686		1.686
Insurance Fund	0.013		0.500			0.513		0.513
Better Care Fund	0.897					0.897		0.897
Marton Library S106	0.025					0.025		0.025
Housing Rental Sinking Fund	0.068					0.068		0.068
	2.689	-	0.500	-	-	3.189	-	3.189
<i>Unrestricted Use</i>								
Financial Resilience Reserve	6.711		2.836		1.000	10.547	(1.430)	9.117
Legacy Accounts Reserve	1.000				(1.000)	-		-
Savings Delivery Risk Reserve	-		3.052			3.052	(3.052)	-
Change Fund	2.766		0.730			3.496		3.496
Elections Costs	0.077		0.070			0.147		0.147
	10.554	-	6.688	-	-	17.242	(4.482)	12.760
	13.244	-	7.188	-	-	20.432	(4.482)	15.950
UNUSABLE EARMARKED RESERVES								
Revenue Grants Unapplied (Technical Reserve)	5.400					5.400		5.400
Dedicated Schools Grant Adjustment Account	(22.213)	(9.000)				(31.213)		(31.213)
	(16.813)	(9.000)	-	-	-	(25.813)	-	(25.813)
SCHOOL BALANCES	3.050	-	-	-	-	3.050	-	3.050
PROVISIONS								
Business Rates Appeals	1.041					1.041		1.041
Insurance	2.606					2.606		2.606
Other	0.167					0.167		0.167
	3.814	-	-	-	-	3.814	-	3.814
	14.395	(9.000)	7.188	-	-	12.583	(4.482)	8.101

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