

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

| | <u>Opening Balance</u> 1/4/25 | <u>Forecast</u> Use in Year | <u>Projected</u> <u>Additional</u> <u>Contributions</u> | <u>Projected</u> Transfers from / (to) General Fund | <u>Projected</u> Transfers between Reserves | <u>Projected Balance</u> at year-end (before any adjustments for forecast outturn variances) | <u>Forecast 2025/26</u> year end overspend | <u>Forecast Closing</u> Balance at 31/3/26 (after adjustment for forecast outturn variance) |
|--|----------------------------------|--------------------------------|---|--|---|---|--|---|
| | £m | £m | £m | £m | £m | £m | £m | £m |
| GENERAL FUND RESERVE | | 11.100 | | | | 11.100 | | 11.100 |
| USABLE EARMARKED RESERVES | | | | | | | | |
| <i>Restricted Use</i> | | | | | | | | |
| Public Health | 1.686 | | 0.467 | | | 2.153 | | 2.153 |
| Insurance Fund | 0.013 | (0.513) | 0.500 | | | 0.000 | | 0.000 |
| 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 | (0.513) | 0.967 | - | - | 3.143 | - | 3.143 |
| <i>Unrestricted Use</i> | | | | | | | | |
| Financial Resilience Reserve | 6.711 | | 2.836 | | 1.000 | 10.547 | | 10.547 |
| Legacy Accounts Reserve | 1.000 | | | | (1.000) | - | | - |
| Savings Delivery Risk Reserve | - | | 3.052 | | | 3.052 | (1.675) | 1.377 |
| Change Fund | 2.766 | | - | | | 2.766 | | 2.766 |
| Elections Costs | 0.077 | | 0.070 | | | 0.147 | | 0.147 |
| | 10.554 | - | 5.958 | - | - | 16.512 | (1.675) | 14.837 |
| | 13.244 | (0.513) | 6.925 | - | - | 19.656 | (1.675) | 17.981 |
| 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 | (0.513) | 6.925 | (9.000) | - | 11.807 | (1.675) | 10.132 |