

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

	<u>Opening Balance</u> <u>01/04/25</u>	<u>Use in Year</u>	<u>Additional</u> <u>Budgeted</u> <u>Contributions</u>	<u>Transfers from /</u> <u>(to) General</u> <u>Fund</u>	<u>Transfers between</u> <u>Reserves</u>	<u>Balance at year-</u> <u>end</u> <u>(BEFORE ANY</u> <u>ADJUSTMENTS</u> <u>FOR OUTTURN</u> <u>VARIANCE)</u>	<u>Outturn variance</u> <u>transferred to</u> <u>Reserves (from) /</u> <u>to General Fund</u>	<u>Closing Balance at</u> <u>31/03/26</u> <u>(AFTER</u> <u>ADJUSTMENTS FOR</u> <u>OUTTURN</u> <u>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			0.607		2.293		2.293
Insurance Fund	0.013	(0.013)				0.000		0.000
Better Care Fund	0.897			0.284		1.181		1.181
Marton Library S106	0.025					0.025		0.025
Housing Rental Sinking Fund	0.068			(0.020)		0.048		0.048
	2.689	(0.013)	-	0.871	-	3.547	-	3.547
<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	(1.793)	1.259
Change Fund	2.766		-			2.766		2.766
Middlesbrough Priorities Fund	-			0.141		0.141		0.141
Elections Costs	0.077			0.051		0.128		0.128
	10.554	-	5.888	0.192	-	16.634	(1.793)	14.841
	13.244	(0.013)	5.888	1.063	-	20.182	(1.793)	18.389
UNUSABLE EARMARKED RESERVES								
Revenue Grants Unapplied (Technical Reserve)	5.400	(0.678)				4.722		4.722
Collection Fund Balance (Technical Reserve)						-		-
Dedicated Schools Grant Adjustment Account	(22.213)	(7.104)				(29.317)		(29.317)
	(16.813)	(7.782)	-	-	-	(24.595)	-	(24.595)
SCHOOL BALANCES	3.050	0.987				4.037		4.037
PROVISIONS								
Business Rates Appeals	1.041	1.083				2.124		2.124
Insurance	2.606	(0.599)				2.007		2.007
Other	0.167					0.167		0.167
	3.814	0.484	-	-	-	4.298	-	4.298
	14.395	(6.324)	5.888	1.063	-	15.022	(1.793)	13.229

NOTE

The year-end balances may be subject to further change due to further technical adjustments which may be required as part of the closure of the Council's accounts. These will be mainly relating to the closure of the Collection Fund accounts, DSG, school balances, and Insurance Fund. There may also be potential changes required as part of the external audit of the Council's accounts. The final year-end balances will be reported in the Council's Statement of Accounts for 2025/26, and in the final outturn report for the financial year.