Appendix F3 - Detail of Forecast Reserves and Provisions movements in 2026/27

	ACTUAL	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
	Opening Balance 01/04/26	Proposed Use in Year	Additional Contributions	Transfers from / (to) General Fund	Transfers between Reserves	Balance at year-end (BEFORE ANY ADJUSTMENTS FOR OUTTURN VARIANCE)	Outturn variance transferred to Reserves (from) / to General Fund	Closing Balance at 31/03/27 (AFTER ADJUSTMENTS FOR CURRENTLY FORECAST OUTTURN VARIANCE)
	£m	£m	£m	£m	£m	£m	£m	£m
GENERAL FUND RESERVE	**11.101**					**11.101**		**11.101**
USABLE EARMARKED RESERVES								
Restricted Use								
Public Health	2.292			0.330		**2.622**		**2.622**
Insurance Fund	-		0.500	(0.500)		**-**		**-**
Better Care Fund	1.182					**1.182**		**1.182**
Marton Library S106	0.025					**0.025**		**0.025**
Housing Rental Sinking Fund	0.047					**0.047**		**0.047**
	3.547	-	0.500	(0.170)	-	3.877	-	**3.877**
Unrestricted Use								
Financial Resilience Reserve	9.999		3.553			**13.552**	(7.084)	**6.468**
Savings Delivery Risk Reserve	1.395					**1.395**	(1.395)	**-**
Middlesbrough Priorities Fund Reserve	0.141			(0.141)		**-**		**-**
Change Fund	2.766					**2.766**		**2.766**
Elections Costs	0.128			0.057		**0.185**		**0.185**
	14.429	-	3.553	(0.084)	-	17.898	(8.479)	**9.419**
	17.976	**-**	**4.053**	**(0.254)**	**-**	**21.775**	**(8.479)**	**13.296**
UNUSABLE EARMARKED RESERVES								
Revenue Grants Unapplied (Technical Reserve)	4.722					**4.722**		**4.722**
Dedicated Schools Grant Adjustment Account	(29.317)			(9.000)		**(38.317)**		**(38.317)**
	(24.594)	**-**	**-**	**(9.000)**	**-**	**(33.594)**	**-**	**(33.594)**
SCHOOL BALANCES	**4.037**					**4.037**		**4.037**
PROVISIONS								
Business Rates Appeals	1.857					**1.857**		**1.857**
Insurance	2.007					**2.007**		**2.007**
Other	0.167					**0.167**		**0.167**
	4.031	**-**	**-**	**-**	**-**	**4.031**	**-**	**4.031**
	12.550	**-**	**4.053**	**(9.254)**	**-**	**7.349**	**(8.479)**	**(1.130)**

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 2026/27, and will be updated as far as is possible as part of the quarterly budget monitoring reports throughout the financial year.