

Appendix E - Reserves usage 2025/26 and Forecast reserve balances

Budgeted revenue reserve usage 2025/26					
	Forecast 01/04/2025	Contributions To (Revenue)	Contributions From (Revenue)	Contributions From (Capital)	Forecast 31/03/2026
	£000's	£000's	£000's	£000's	£000's
Council Fund (Authority)	10,388				10,388
School Balances	-6,144				-6,144
Sub Total Council Fund	4,244	0	0	0	4,244
Specific Earmarked Reserves:					
Invest to Redesign	1,236	0	0	0	1,236
IT Transformation	254	0	-4	-103	147
Insurance and Risk Management	925	0	0	0	925
Capital Receipt Generation	314	0	0	0	314
Treasury Equalisation	590	0	0	0	590
Redundancy and Pensions	681	0	-88	0	593
Capital Investment	625	0	0	0	625
Priority Investment	257	0	-230	0	27
Total Specific Reserves	4,881	0	-322	-103	4,456
Partnership Reserves	1,898	50	-200	0	1,748
Other Service Reserves	734	1,818	0	0	2,552
Council tax premium	502	615	-253	0	865
Total Service & Partnership Reserves	3,135	2,483	-453	0	5,165
Total useable revenue reserves	12,260	2,483	-775	-103	13,865

Usable Revenue reserve forecast					
Financial year ending	2025	2026	2027	2028	2029
Council Fund (Authority)	10,388	10,388	10,388	10,388	10,388
School Balances	-6,144	-6,144	-6,144	-6,144	-6,144
Sub Total Council Fund	4,244	4,244	4,244	4,244	4,244
Specific Earmarked Reserves:					
Invest to Redesign	1,236	1,236	1,236	1,236	1,236
IT Transformation	254	147	44	-59	-162
Insurance and Risk Management	925	925	925	925	925
Capital Receipt Generation	314	314	314	314	314
Treasury Equalisation	590	590	590	590	590
Redundancy and Pensions	681	593	505	417	329
Capital Investment	625	625	625	625	625
Priority Investment	257	27	27	27	27
Total Specific Reserves	4,881	4,456	4,265	4,074	3,883
Sub-Total Partnership Reserves	1,898	1,748	1,623	1,673	1,723
Sub-Total Other Service Reserves	734	2,552	2,580	2,608	2,636
Sub-Total Council tax premium	502	865	1,252	1,664	2,102
Total Service & Partnership Reserves	3,135	5,165	5,455	5,945	6,461
Total useable revenue reserves	12,260	13,865	13,964	14,263	14,589