

Appendix 4 - Summary of Earmarked Reserve Balances Held

Earmarked Reserves	Opening Balance as at 1st April 2025 (£000)	Reallocation of Reserves within 2025/26, following Review (As per MTFS)	Forecast Contributions (to)/from Reserves in 2025/26 (£000)	Forecast Closing Balance as at 31st March 2026 (£000)
Investment Reserves				
Transformation:				
Invest to Save	(1,677)	0	0	(1,677)
Business Change	(3,850)	(300)	0	(4,150)
Corporate Improvement Plan	(1,055)	0	0	(1,055)
Customer Journey	(1,500)	0	0	(1,500)
Asset Register System	(202)	0	88	(114)
Oracle Fusion	(6,160)	0	1,549	(4,611)
Cost of Exit Packages	(1,452)	0	0	(1,452)
SEND Transformation	0	0	(1,000)	(1,000)
Digital Transformation	0	(1,443)	0	(1,443)
Aspiration Fund	0	0	(11,500)	(11,500)
Apprenticeships	0	0	(900)	(900)
Directorate Service Improvements and Commitments:				
Adult Social Care	(1,914)	688	519	(707)
Children and Education Place	(89)	89	0	0
Finance and Transformation	(7,517)	142	946	(6,430)
Assistant Chief Executive	(2,229)	68	233	(1,928)
Neighbourhoods	(240)	114	47	(79)
Revenue Contributions to Capital Projects	(208)	0	0	(208)
Residual Covid Grant Funding	(6,809)	(1,139)	10	(7,938)
	(5,257)	2,539	2,718	0
Total Investment Reserves	(40,160)	758	(7,290)	(46,692)
Reserves Held to Manage Risks				
Financial Planning	(8,590)	1,663	0	(6,927)
Inflation and Demographic Growth	(10,680)	6,111	0	(4,570)
Contract Risks	(13,045)	(6,935)	6,622	(13,358)
Budget Monitoring - Savings Not Delivered	0	(1,557)	0	(1,557)
Insurance	(8,806)	0	69	(8,737)
Repairs and Maintenance	(696)	(100)	70	(726)
Severe Weather	0	0	0	0
Total Reserves Held to Manage Risks	(41,818)	(819)	6,761	(35,876)
Smoothing Reserves				
Contract Payments	(12,477)	0	(4,656)	(17,133)
Capital Financing	(7,685)	0	(6,246)	(13,931)
Business Rates Volatility	(14,072)	0	0	(14,072)
Elections	(1,093)	(300)	0	(1,393)
Total Smoothing Reserves	(35,327)	(300)	(10,902)	(46,530)
Restricted Reserves				
Grant-Funded Activities	(11,123)	361	859	(9,903)
Better Care Fund	(14,592)	0	1,375	(13,217)
Funds Held on Behalf of Other Organisations	(1,534)	0	111	(1,423)
Kickstart Loans	(2,001)	0	0	(2,001)
Dedicated Schools Grant	(5,292)	0	6,863	1,571
Other Schools Related Reserves	(7,711)	0	0	(7,711)
Total Restricted Reserves	(42,254)	361	9,208	(32,684)
TOTAL	(159,558)	0	(2,223)	(161,782)