

APPENDIX 5

Usable Balances at 1 April 2023

		Balance at 01-Apr-23 £m
Total Reserves and Balances		67.28
Less Commitments/Earmarked Funds:		
School Funds	Balances held on behalf of schools; therefore not available to the Council	- 8.03
Funds held for other sectors/partnership working	Includes funds for the Local Safeguarding Partnership, Telford Energy Advice Centre, Arthog, PVI Early Years sector and Section 38 Funds	- 0.05
Grant funding	Grant funding received and fully committed in the budget strategy	- 1.20
Insurance Reserves	Required to cover policy excesses and other costs such as claims prior to 1998 (unitary)	- 3.25
Hadley PFI Sinking Fund	Based on funding model; fully committed equalisation fund	- 0.72
Other Corporate Items	For Example ITS/Capacity Fund, severance fund	- 6.14
Single Status	Provision for equal pay settlement	- 11.92
Other Provisions	For example Bad Debt Provision and Pride Funding Reserve	- 4.95
Specific Earmarked Service Balances	Residual balances held by services following a rigorous review of balances undertaken	- 4.99
Residual General Working Balances		26.03
Made up of:		
One Off Funds	Identified to support the Medium Term Budget Strategy	20.94
One Off Funds	General/Special Fund Balances	5.08
		26.03
Required to meet the 2020/21 budget gap		(1.43)
Residual Balance		24.59
Made up of:		24.59
One Off Funds	Identified to support the Medium Term Budget Strategy	19.51
One Off Funds	General/Special Fund Balances	5.08
		24.59

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2019 Opening		April 2020 Opening		April 2021 Opening		April 2022 Opening		April 2023 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2019	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21	Estimated Closing Balance 31/3/21	Estimated Change during 2021/22	Estimated Closing Balance 31/3/2022	Estimated Change during 2022/23	Estimated Closing Balance 31/3/2023			
General / Special Fund Balances													
Special Fund Bals	Special Fund Balance	(1,015,654.52)		(1,015,654.52)		(1,015,654.52)		(1,015,654.52)		(1,015,654.52)		Working balance	Sufficient
General Fund Bals	General Fund Balance	(4,066,562.90)		(4,066,562.90)		(4,066,562.90)		(4,066,562.90)		(4,066,562.90)		General Fund Working Balance	Forms part of minimum level of balances required
Reserves	Budget Strategy Reserve	(24,250,294.32)	3,306,872.00	(20,943,422.32)		(20,943,422.32)		(20,943,422.32)		(20,943,422.32)		Available to support the Medium Term Budget Strategy	
Total General / Special Fund Balances		(29,332,511.74)	3,306,872.00	(26,025,639.74)	0.00	(26,025,639.74)	0.00	(26,025,639.74)	0.00	(26,025,639.74)	0.00		
Specific Commitments not Available													
Coll Fund	Collection Fund Surplus	(2,080,166.63)	146,166.63	(1,934,000.00)	1,934,000.00	(0.00)		(0.00)		(0.00)		Estimated collection fund balance drawn down as part of budget strategy	
Reserves	Capital Funding Reserve	(498,036.94)	269,074.82	(228,962.12)		(228,962.12)		(228,962.12)		(228,962.12)		Fully Committed to capital programme	
Reserves	Environmental Mtce Programme	(1,128,697.74)	782,793.00	(345,904.74)	345,904.74	0.00		0.00		0.00		Fully committed to fund a programme of improvements.	
Provision	Single Status Provision - General Fund element	(11,917,031.52)		(11,917,031.52)		(11,917,031.52)		(11,917,031.52)		(11,917,031.52)		Funding set aside to meet costs of implementing single status	reasonable
Reserves	Skills Development Reserve	(152,829.91)	50,000.00	(102,829.91)	50,000.00	(52,829.91)	50,000.00	(2,829.91)	2,829.91	(0.00)		To support employees facing redundancy.	
Reserves	Solar Farm Sinking Fund	(45,620.00)	(24,080.00)	(69,700.00)	(24,080.00)	(93,780.00)	(24,080.00)	(117,860.00)	(24,080.00)	(141,940.00)		Reserve to fund future cost of replacement panels	Value set as per the Business model.
Reserves	Severance Fund	(1,247,374.26)		(1,247,374.26)		(1,247,374.26)		(1,247,374.26)		(1,247,374.26)		Fund set up to meet the one off costs of redundancies arising from restructures in order to deliver ongoing savings	Monitored as restructures progress; the Council also has the ability to capitalise costs associated with service transformation which will be utilised.
Provision	Redundancy Provision	(15,817.00)	15,817.00	0.00		0.00		0.00		0.00		Specific provision to meet one off costs associated with the Council re-structure - relates to those who had received notification of redundancy at 31 March.	Fully committed. The provision is updated each year as required by accounting regulations.
reserves	Pride in Your Community - Funding Reserve	(3,285,640.00)	434,000.00	(2,851,640.00)	434,000.00	(2,417,640.00)	434,000.00	(1,983,640.00)	434,000.00	(1,549,640.00)		Reserve created to fund debt charges associated with the Pride In Your Community initiative.	Will meet associated debt charges until 2026/27
Reserves	Insurance - Self Insurance Fund	(2,763,233.53)		(2,763,233.53)		(2,763,233.53)		(2,763,233.53)		(2,763,233.53)		Self insurance fund to cover insurance excesses - established in 2008/09 following decision to increase excesses.	Regularly reviewed - requirement depends on claims; in year requirement assumed to equal contribution.
Reserves	Voluntary Sector Support Fund	(561,019.67)	(440,000.00)	(1,001,019.67)		(1,001,019.67)		(1,001,019.67)		(1,001,019.67)		To support the Voluntary Sector/Partnership working	
School Bals	School Balances	(5,758,896.57)	1,000,000.00	(4,758,896.57)	1,000,000.00	(3,758,896.57)		(3,758,896.57)		(3,758,896.57)		This represents school balances held by the LA only. Additional amounts are held by schools as balances in independent bank accounts, also includes the balances on the collective self insurance schemes (supply, maternity and theft and vandalism) that T&W offers to maintained schools	
Provision	Single Status - DSG and Schools	(3,631,221.11)	0.00	(3,631,221.11)		(3,631,221.11)		(3,631,221.11)		(3,631,221.11)		Provision for Single Status costs in schools and DSG centrally funded staff. Use of this dependant on final implementation of SS.	reasonable
Reserves	Local Safeguarding Board	(40,555.35)	10,000.00	(30,555.35)	5,000.00	(25,555.35)	5,000.00	(20,555.35)	5,000.00	(15,555.35)		T&W Share of Partnership reserve to support the work of the Local Safeguarding Board	
Reserves	Early Years	(135,830.59)	25,000.00	(110,830.59)	25,000.00	(85,830.59)	25,000.00	(60,830.59)	25,000.00	(35,830.59)		ring fenced fund for PVI early years sector used to pay for refurb and R&M on early years provision	reasonable
Reserves	Early Years	(99,151.72)	39,151.72	(60,000.00)	30,000.00	(30,000.00)		(30,000.00)		(30,000.00)		To sustain existing nursery provisions in key areas of need	
Reserves	Hadley PFI Sinking Fund	(1,462,361.05)	(40,000.00)	(1,502,361.05)	200,000.00	(1,302,361.05)	240,000.00	(1,062,361.05)	340,000.00	(722,361.05)		Equalisation account relating to Hadley PFI	Based on the funding model - fully committed
Reserves	Invest to Save Reserve	(20,533.81)	20,533.81	0.00	0.00	0.00		0.00		0.00		Committed to staffing support in 2019/20	
Reserves	PIP Reserve Contribution Account	(968,609.60)	968,609.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Reserve to be used to aid with the ongoing rationalisation of the PIP	appropriate
Reserves	Dilapidations - PIP	(169,991.40)	169,991.40	0.00	0.00	0.00		0.00		0.00		To meet costs of required dilapidations.	appropriate
Reserves	Granville House	(1,177.80)	1,177.80	0.00		0.00		0.00		0.00		To be utilised as part of accommodation strategy	appropriate
Total Specific Commitments		(35,983,796.20)	3,428,235.78	(32,555,560.42)	3,999,824.74	(28,555,735.68)	729,920.00	(27,825,815.68)	782,749.91	(27,043,065.77)			
Specific Earmarked Balances Identified as Risks													
Debtors	Bad Debt Provision	(3,404,222.43)		(3,404,222.43)		(3,404,222.43)		(3,404,222.43)		(3,404,222.43)		To cover bad debts	Level based on formula
Reserves	Corporate Capacity / Invest to Save Fund	(8,609,261.59)	4,000,000.00	(4,609,261.59)	3,000,000.00	(1,609,261.59)	1,609,261.59	0.00		0.00		Various initiatives to build capacity and provide funding to deliver future savings. Includes support to partner organisations who take on the delivery of services.	Level regularly reviewed.

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2019 Opening		April 2020 Opening		April 2021 Opening		April 2022 Opening		April 2023 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2019	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21	Estimated Closing Balance 31/3/21	Estimated Change during 2021/22	Estimated Closing Balance 31/3/2022	Estimated Change during 2022/23	Estimated Closing Balance 31/3/2023			
Reserves/Provision/Creditor	Insurance Funds	(254,380.24)	0.00	(254,380.24)	0.00	(254,380.24)	0.00	(254,380.24)	0.00	(254,380.24)		Self Insurance Reserve (non-Education) as part of overall insurance strategy	Level seems reasonable, based on the excesses to which the council is exposed under the current arrangements
Reserves	General - Insurance - SCC liabilities	(230,790.52)	0.00	(230,790.52)	0.00	(230,790.52)	0.00	(230,790.52)	0.00	(230,790.52)		This is an additional insurance reserve which was established when the County Council's balance sheet was disaggregated and is available to cover claims liabilities that arise.	If this does ever become available following the actuarial valuation the level would increase the level of self insurance available to the authority.
Reserves	Stop Loss Provision	(925,893.33)	75,000.00	(850,893.33)	75,000.00	(775,893.33)	75,000.00	(700,893.33)	75,000.00	(625,893.33)		Stop Loss Insurance - Self insurance to cover fire policy excesses on school buildings and other adhoc costs as appropriate	reasonable
Total Specific Earmarked Balances Identified as Risks		(13,424,548.11)	4,075,000.00	(9,349,548.11)	3,075,000.00	(6,274,548.11)	1,684,261.59	(4,590,286.52)	75,000.00	(4,515,286.52)			
Specific Earmarked Service Balances													
Reserves	Elections Equalisation Reserve	(200,513.70)	200,513.70	0.00	0.00	0.00		0.00		0.00		Set aside to assist in funding future local elections as annual revenue budget may not be sufficient in any given year.	depends on the number of elections that arise
Reserves	Confirm System Reserve (Highways and Ground Mtce)	(93,127.93)	93,127.93	0.00		0.00		0.00		0.00		To support additional costs incurred in the implementation of the Confirm System.	
Reserves	Highways Consultation Reserve	(40,000.00)	40,000.00	0.00		0.00		0.00		0.00		To be used towards the implementation of CPE in January 2020	
Reserves	Bridge Bank - The Gorge Reserve	(150,000.00)	150,000.00	0.00		0.00		0.00		0.00		To cover additional costs of rectifying the void in the Gorge in 2019/20	
Reserves	Estate Car parking	(333,967.65)	333,967.65	0.00		0.00		0.00		0.00		Funding to support Pride Programme	
Reserves	Destination Telford Funding	(51,015.94)	51,015.94	0.00		0.00		0.00		0.00		Fully Committed	
Reserves	ICT impact of Legislative changes	(96,282.00)		(96,282.00)		(96,282.00)		(96,282.00)		(96,282.00)		Provision for potential cost implications of legislative changes on ICT systems across the organisation	
Reserves	Safer School Routes	(507,117.96)	507,117.96	0.00		0.00		0.00		0.00		Development of Safer Routes to School	
Reserves	Road Signage	(41,933.34)		(41,933.34)		(41,933.34)		(41,933.34)		(41,933.34)		Programme of additional cleaning/replacement road signs	
Reserves	Sporting Events	(100,000.00)	20,000.00	(80,000.00)	80,000.00	0.00		0.00		0.00		Funds to support new sporting events to promote the borough and active lifestyles	
Reserves	Libraries	(100,000.00)	66,000.00	(34,000.00)	34,000.00	0.00		0.00		0.00		To extend opening hours at Southwater on Sundays	
Reserves	CSE Funding Reserve	(305,784.29)	(650,000.00)	(955,784.29)	955,784.29	0.00		0.00		0.00		CSE Inquiry Funding Reserve	To be kept under review
Reserves	Single Status Project Team	(203,266.92)	100,000.00	(103,266.92)	103,266.92	0.00		0.00		0.00		Required to fund single status project work (including legal and consultancy costs) and preparation for implementation	
Reserves	Community Right to Challenge	(8,547.00)	8,547.00	0.00		0.00		0.00		0.00		Funding to support any additional cost arising	
Reserves/Provision	Balance Control Mechanism / Residual balances from closed schools	(168,381.54)	50,000.00	(118,381.54)	0.00	(118,381.54)	50,000.00	(68,381.54)	50,000.00	(18,381.54)		Balances clawed back from schools through the balance control mechanism plus residual balances from closed schools to cover potential future liabilities	
Reserves	Joint Commissioning Balance	(26,438.59)	26,438.59	0.00		0.00		0.00		0.00		To support ongoing structure to deliver savings in key areas	
Reserves	Childrens Services	(238,046.75)	238,046.75	0.00		0.00		0.00		0.00		General safeguarding reserve to mitigate any in year pressures	
Reserves	Safer Communities balance	(19,835.49)	19,835.49	0.00		0.00		0.00		0.00		Committed to fund CCTV	
Reserves	Education Welfare Balance	(123,967.89)	40,000.00	(83,967.89)	40,000.00	(43,967.89)	20,000.00	(23,967.89)	10,000.00	(13,967.89)		To fund training and resources costs associated with this education welfare services	
Reserves	School Reorganisation Reserve	(106,372.19)		(106,372.19)		(106,372.19)		(106,372.19)		(106,372.19)		Monies carried forward as a reserve against the possible unfavourable balance on schools conversions to academy status.	
Reserves	Adult Social Care Initiatives	(186,928.18)	65,000.00	(121,928.18)	40,000.00	(81,928.18)	40,000.00	(41,928.18)	41,928.18	0.00		Monies committed to specific areas of partnership work	
Reserves	Transforming Social Care	(49,775.82)	47,977.82	(1,798.00)	1,798.00	0.00		0.00		0.00		Funds posts supporting the transformation of ASC and the CIP	
Reserves	Public Health Transition Grant	(29,204.73)	0.00	(29,204.73)	29,204.73	0.00	0.00	0.00	0.00	0.00		To be spent on Public Health	
Reserves	Legal Reserve	(222,353.76)	76,343.40	(146,010.36)	39,423.40	(106,586.96)	50,000.00	(56,586.96)	50,000.00	(6,586.96)		For standards investigations and Legal Staffing	

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2019 Opening		April 2020 Opening		April 2021 Opening		April 2022 Opening		April 2023 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2019	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21	Estimated Closing Balance 31/3/21	Estimated Change during 2021/22	Estimated Closing Balance 31/3/2022	Estimated Change during 2022/23	Estimated Closing Balance 31/3/2023			
Reserves	Customer Services & Benefits	(644,779.63)	133,291.00	(511,488.63)	154,782.00	(356,706.63)	102,677.00	(254,029.63)	100,000.00	(154,029.63)	To support additional staffing costs as a result of Welfare Reform changes and to support delivery of savings		
Reserves	Member Dvpt Reserve	(42,000.00)	42,000.00	0.00	0.00	0.00		0.00		0.00	To be spent on training and equipment as required		
Reserves	Coalbrookdale Water Course	(179,088.80)	0.00	(179,088.80)		(179,088.80)		(179,088.80)		(179,088.80)	Coalbrookdale Water course drawn down as and when required each year.	This is a commuted sum for Coalbrookdale Water Course - each year monitoring is done & periodically works are done to maintain water courses.	
Reserves	Environmental Pressures	(268,000.00)	268,000.00	0.00		0.00		0.00		0.00	Supporting the resurfacing of play areas scheme within the capital programme. This scheme will complete in 2019/20		
Reserves	Stoneyhill Landfill	(22,138.00)		(22,138.00)		(22,138.00)		(22,138.00)		(22,138.00)	This is for a commuted sum for the cleaning & maintenance of the silo's (golf balls)	This needs to be held for costs we will incur in future years, although they are unknown at this point in time.	
Reserves	Development Planning System	(100,000.00)	30,000.00	(70,000.00)	70,000.00	0.00		0.00		0.00	Upgrade of current system and review as to sustainability and suitability		
Reserves	Capacity Fund - Skills Analysis	(14,856.00)	14,856.00	0.00		0.00		0.00		0.00	Research of skills gaps surveys in 19/20.	Fully committed in 19/20.	
Reserves	Targeted Marketing Campaign	(22,055.34)	22,055.34	0.00		0.00		0.00		0.00	Destination Telford work	Fully committed in 19/20	
Fund Balances	Destination Telford	(25,069.41)	0.00	(25,069.41)	25,069.41	0.00		0.00		0.00	Destination Telford, to be used for the Inward Investment Marketing strategy	Will be fully committed by 20/21.	
Reserves	Environmental Services Gen Reserve	(25,000.00)	25,000.00	0.00		0.00		0.00		0.00	Fully committed in 2019/20 to support cleaning of drains and gullies		
Reserves	Catering Reserve	(50,707.80)	50,707.80	0.00		0.00		0.00		0.00	mitigate inflation increase in Catering food costs.	Fully committed in 19/20.	
Reserves	Sponsorship Fund	(93,159.26)	0.00	(93,159.26)	0.00	(93,159.26)	0.00	(93,159.26)	0.00	(93,159.26)	Contributions from external organisations for specific purposes		
Reserves	Local Plan Enquiry	(81,972.96)	0.00	(81,972.96)	81,972.96	0.00		0.00		0.00	To support the Local Plan	Fully committed in 20/21.	
Reserves	Planning Appeal costs	(46,623.50)	46,623.50	0.00		0.00		0.00		0.00	Set aside for legal costs associated with planning appeals.		
Reserves	Youth Unemployment	(319,151.17)	319,151.17	0.00		0.00		0.00		0.00	Continuation of Tackling Youth unemployment	Fully committed in 19/20.	
Reserves	Town Park Reserve	(7,313.33)	7,313.33	0.00		0.00		0.00		0.00	Bandstand development and Water area filter.	Fully committed in 19/20.	
Reserves	Bus Subsidy Reserve	(105,000.00)	75,000.00	(30,000.00)	30,000.00	0.00		0.00		0.00	To support subsidised bus routes		
Reserves	Housing Investment Programme	(345,555.59)	26,115.00	(319,440.59)	47,000.00	(272,440.59)	0.00	(272,440.59)	0.00	(272,440.59)	Reserve for Housing investment costs council side.		
Reserves	HCA Liability Fund	(5,147,171.99)	500,000.00	(4,647,171.99)		(4,647,171.99)		(4,647,171.99)		(4,647,171.99)	Profit share for invest to save bids and other capital projects as they come up. Includes liability monies of £4m	To be invested to create a revolving fund for liabilities	
Reserves	Waste Procurement	(902,020.95)	392,000.00	(510,020.95)	250,000.00	(260,020.95)	250,000.00	(10,020.95)	10,020.95	0.00	Enable the ongoing management of new Waste contract.	Fully committed for new Waste contract.	
Reserves	Confirm & Tascomi System Implementation costs	(149,640.00)	97,500.00	(52,140.00)	36,090.00	(16,050.00)	16,050.00	0.00		0.00	To support the implementation of the Confirm system which went live in 01.04.19 as a result of the new Highways and Grounds & Cleansing contracts. Also to support the implementation of the New Public Protection database		
Reserves	Telford Town Park Commuted Sums	(79,960.00)	(19,990.00)	(99,950.00)	(19,990.00)	(119,940.00)	(19,990.00)	(139,930.00)	(19,990.00)	(159,920.00)	Balance to be built up over 10 years to fund management and maintenance plan for further ten years after 2020.	As per Management Plan.	
Reserves	Parish Environmental Teams	(146,325.48)	40,000.00	(106,325.48)	40,000.00	(66,325.48)	40,000.00	(26,325.48)	26,325.48	0.00	This will support the new contract with Idverde		
Reserves	Campaigns and Marketing	(191,356.24)	133,356.00	(58,000.24)	58,000.24	0.00		0.00		0.00	To support Creating a Better Borough and Community initiatives and Campaigns		
Reserves	Capital grant funding held as a reserve	(511,821.94)	511,821.94	0.00		0.00		0.00		0.00	Committed to funding the capital programme.		
Reserves	Changing Futures	(14,185.00)	14,185.00	0.00		0.00		0.00		0.00	To support staffing posts		
Reserves	Transport	(42,375.00)	28,000.00	(14,375.00)	14,375.00	0.00		0.00		0.00	Transport project work in Commissioning		
Reserves	SEN Review Reserve	(100,000.00)	73,685.00	(26,315.00)	26,315.00	0.00		0.00		0.00	To provide additional resources to be allocated to the rapidly growing area of post 16-25 SEN		
Reserves	New Technology	(47,899.92)		(47,899.92)		(47,899.92)		(47,899.92)		(47,899.92)	Committed to Financial Management system development		
Reserves	Catering Control Account	(11,545.42)	11,545.42	0.00		0.00		0.00		0.00	Funding to Support Lets Cook Project and other initiatives if required.	Fully committed in 19/20.	
reserves	Organisational Development Training Reserve	(422,768.54)	100,000.00	(322,768.54)	100,000.00	(222,768.54)	100,000.00	(122,768.54)		(122,768.54)	To fund the corporate training programme for the Council		
Reserves	Arthog Trading Provision	(54,886.67)	54,886.67	0.00		0.00		0.00		0.00	Improvement and development at Arthog Outdoor Education Centre	Fully committed in 19/20.	
Reserves	Library Self Service Facilities	(2,892.15)	2,892.15	0.00		0.00		0.00		0.00	Committed in 19/20		

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		Actual Closing Balance 31/3/2019	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21	Estimated Closing Balance 31/3/21	Estimated Change during 2021/22	Estimated Closing Balance 31/3/2022	Estimated Change during 2022/23	Estimated Closing Balance 31/3/2023			
Reserves	Library Book Fund	(1,909.17)	(2,890.00)	(4,799.17)		(4,799.17)		(4,799.17)		(4,799.17)		Income from sale of books to be retained to support the book fund budget	
Reserves	Crisis Assistance Reserve	(81,244.99)		(81,244.99)	35,000.00	(46,244.99)	35,000.00	(11,244.99)	11,244.99	0.00		To support Crisis Assistance. This will be required in future years as part of this budget is being offered as a saving	
Reserves	Graphic Design - PC Replacement Reserve	(4,959.69)	4,959.69	0.00		0.00		0.00		0.00		For replacement equipment, to be spent in 19/20	
Reserves	Corporate Communications Reserve	(6,050.00)	6,050.00	0.00		0.00		0.00		0.00		To fund Gov Connect and training costs, drawn down in 19/20	
Reserves	Car parking Enforcement	(10,500.00)	10,500.00	0.00		0.00		0.00		0.00		To support CPE	
Reserves	Delivery & Planning Reserve	(119,497.26)	0.00	(119,497.26)	50,000.00	(69,497.26)	50,000.00	(19,497.26)	19,497.26	0.00		This will be required to fund staffing in future years as funding sources for the team are reducing	
Reserves	Finance	(178,099.81)		(178,099.81)		(178,099.81)		(178,099.81)		(178,099.81)		Funding for posts until 31.03.21.	
Reserves	Modern Apprentice Reserve	(20,000.00)	7,000.00	(13,000.00)	6,000.00	(7,000.00)	7,000.00	0.00		0.00		To fund modern apprentices across the 2 accountancy teams (no base budget).	
Reserves	Treasury Management Reserve	(30,000.00)	15,000.00	(15,000.00)		(15,000.00)		(15,000.00)		(15,000.00)		Set aside to provide support for any technical advice needed	
Reserves	Revenues Reserve	(160,000.00)	60,271.00	(99,729.00)	60,271.00	(39,458.00)	39,458.00	0.00		0.00		To fund posts in staffing budget and one off additional Northgate costs	
Reserves	Resource Link Reserve	(300,000.00)	200,000.00	(100,000.00)	100,000.00	0.00		0.00		0.00		Fully committed for further development work	
Reserves	Finance Income Equalisation Reserve	(44,279.00)		(44,279.00)		(44,279.00)		(44,279.00)		(44,279.00)		To support income shortfalls from conversion of schools to academies	
Reserves	Finance Workforce Development Reserve	(40,000.00)	10,000.00	(30,000.00)	10,000.00	(20,000.00)	10,000.00	(10,000.00)	10,000.00	0.00		Training and development costs of Finance staff	
Reserves	HR Income Equalisation Reserve	(60,000.00)		(60,000.00)		(60,000.00)		(60,000.00)		(60,000.00)		To support income shortfalls from conversion of schools to academies and reduction in external income	
Reserves	Rights of Way Reserve	(39,575.00)	39,575.00	0.00		0.00		0.00		0.00		contributions to projects	
Reserves	Transport & Highways Reserve	(50,000.00)	50,000.00	0.00		0.00		0.00		0.00		Required to support 2019/20 revenue position	
Reserves	Public Protection Reserve	(10,406.29)	10,406.29	0.00		0.00		0.00		0.00		Required to support revenue budget	
Reserves	High Street Challenge	(492,245.79)	492,245.79	0.00		0.00		0.00		0.00		To support Pride programme.	
Reserves	CCG Contribution to Health Hub	(30,000.00)	30,000.00	0.00		0.00		0.00		0.00		To fund channel shift costs. Drawn down in 2019/20	
Reserves	Fleet Reserve	(128,774.00)		(128,774.00)	128,774.00	0.00		0.00		0.00		To support the replacement of Fleet vehicles	
Reserves	Child Sexual Exploitation	(6,480.00)	6,480.00	0.00		0.00		0.00		0.00		Used to fund support for CSE cases	
Reserves	Transformation Posts Reserve	(124,849.12)	50,138.00	(74,711.12)	50,000.00	(24,711.12)	24,711.12	0.00		0.00		To support capacity to progress CIP initiatives	
Reserves	Unaccompanied Asylum Seekers	(45,604.36)	25,000.00	(20,604.36)	20,604.36	0.00		0.00		0.00		To offset costs incurred supporting unaccompanied asylum seekers	
Reserves	Community Engagement Reserve	(46,777.57)	0.00	(46,777.57)		(46,777.57)		(46,777.57)		(46,777.57)		To support community engagement	
Reserves	My Options	(49,236.35)	0.00	(49,236.35)	49,236.35	0.00		0.00		0.00		To support service development	
Reserves	Social Work Training Reserve	(19,020.71)	19,020.71	0.00		0.00		0.00		0.00		Used to support social work placements	
reserves	Public Health Grant	(671,852.97)	605,915.10	(65,937.87)	65,937.87	0.00	0.00	0.00	0.00	0.00		Fully Committed for use in future years - ring-fenced for Public Health purposes	
Reserves	University Students	(25,744.10)	20,000.00	(5,744.10)	5,744.10	0.00	0.00	0.00	0.00	0.00		To fund the training of students on placements with the LA.	Planned to spend existing reserve over next year or two but may receive further funding from universities for a similar purpose.
Reserves	Early Help Partnership	(61,763.53)	30,000.00	(31,763.53)	0.00	(31,763.53)	0.00	(31,763.53)	0.00	(31,763.53)		Local Advisory Board Development – locality working. To build capacity within the voluntary sector to deliver the Healthy Child Programme, Children Centre Core Purpose and activity to support school readiness	Has to be spent on Public Health outcomes
Reserves	Change Programme	(233,508.71)	190,137.00	(43,371.71)	40,000.00	(3,371.71)	3,371.71	0.00		0.00		To support capacity to deliver CIP initiatives, support for training, Smart House	
Reserves	Workforce Development	(17,654.00)	11,712.00	(5,942.00)	5,942.00	0.00		0.00		0.00		To support professional training fees	
Reserves	Winter Pressures	(78,493.00)	78,493.00	0.00	0.00	0.00		0.00		0.00		To meet any additional costs as a result of pressure on ASC and the hospitals	
Reserves	Care Legislation	(125,258.46)	43,324.00	(81,934.46)	12,390.00	(69,544.46)		(69,544.46)		(69,544.46)		Supports a number of posts within ASC. Remainder to progress further implementation of national changes in ASC	

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2019 Opening		April 2020 Opening		April 2021 Opening		April 2022 Opening		April 2023 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2019	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21	Estimated Closing Balance 31/3/21	Estimated Change during 2021/22	Estimated Closing Balance 31/3/2022	Estimated Change during 2022/23	Estimated Closing Balance 31/3/2023			
Reserves	Capacity Building Projects	(140,958.96)	66,490.00	(74,468.96)	74,468.96	0.00		0.00		0.00		Required to meet capacity issues, training support, policy updates	
Reserves	Adults Safeguarding Board	(29,502.60)	6,318.00	(23,184.60)	0.00	(23,184.60)	0.00	(23,184.60)	0.00	(23,184.60)		Funding to be reinvested in the work of the Board as required	
Reserves	BCF/TCP Section 75 Agreement Pooled Fund Reserve	(1,205,620.84)	1,039,684.00	(165,936.84)	165,936.84	0.00	0.00	0.00	0.00	0.00		In place for mitigation of any financial risks associated with BCF or TCP.	
Reserves	Childrens Grants	(1,365.08)	1,365.08	0.00		0.00		0.00		0.00		Young Person's Grant	
Reserves	Safeguarding & Strategic Management	(75,796.30)	50,000.00	(25,796.30)		(25,796.30)		(25,796.30)		(25,796.30)		To support legal fees and DOLS costs	
Reserves	Homelessness Prevention	(214,873.76)	214,873.76	0.00	0.00	0.00		0.00		0.00		Reserve to fund Homelessness prevention and Homelessness pressures	Committed in 19/20 & 20/21.
Reserves	Growth Hub Development	(10,045.95)		(10,045.95)		(10,045.95)		(10,045.95)		(10,045.95)		funding to support future development	
Reserves	Innovation fund	(94,580.35)	0.00	(94,580.35)	0.00	(94,580.35)	0.00	(94,580.35)	0.00	(94,580.35)		Fund set aside to support promotions of High Streets and Local centres. Residual projects ongoing	
Reserves	Revitalise Fund	(7,366.56)	7,366.56	0.00		0.00		0.00		0.00		Pride in Your High street funding	Fully committed 19/20.
Reserves	Creative Development	(25,783.46)	0.00	(25,783.46)	0.00	(25,783.46)	0.00	(25,783.46)	0.00	(25,783.46)		Fund set aside for new culture zone website and events	
Reserves	Time for Me offer	(12,887.29)	0.00	(12,887.29)	0.00	(12,887.29)	0.00	(12,887.29)	0.00	(12,887.29)		Pooled budget relating to ongoing projects supporting Mental Health.	
Reserves	Leisure/Aspirations Invest to Save Funding	(119,787.59)	119,787.59	0.00		0.00		0.00		0.00		To fund the ongoing replacement of Leisure equipment.	
Reserves	ICT Reserves & Provisions	(88,502.93)	88,502.93	0.00		0.00		0.00		0.00		Support Pricing model, various posts and contributions to capital.	Fully committed in 19/20.
Reserves	Procurement Advice reserve	(29,561.00)	5,000.00	(24,561.00)	10,000.00	(14,561.00)	14,561.00	0.00		0.00		For GPC Advice & Procurement systems	
Reserves	World Heritage Lottery Fund	(5,000.00)	2,072.45	(2,927.55)	2,927.55	0.00		0.00		0.00		contribution towards bid costs	Fully committed to 19/20 & 20/21.
Reserves	Young Persons Substance Misuse	(74,891.17)	0.00	(74,891.17)	0.00	(74,891.17)	0.00	(74,891.17)	0.00	(74,891.17)		funding of a peer support and mentoring offer for children and young people with drug and alcohol problems	Has to be spent on Public Health outcomes
Reserves	Street Games	(668.51)	0.00	(668.51)	0.00	(668.51)	0.00	(668.51)	0.00	(668.51)		Grant funding	
Reserves	Culture	(240,087.42)	93,000.00	(147,087.42)	127,087.42	(20,000.00)	20,000.00	0.00	0.00	0.00		To fund ongoing events	
Reserves	Carers Services	(29,500.24)	9,500.24	(20,000.00)	20,000.00	0.00		0.00		0.00		Supports delivery of future strategy-ie support for respite/OT support	
Reserves	Accommodation	(44,762.40)	44,762.40	0.00		0.00		0.00		0.00		To be used to support Accommodation Strategy & LED lighting.	Fully committed in 19/20.
Reserves	Master planning	(624,918.00)	170,000.00	(454,918.00)	370,000.00	(84,918.00)	84,918.00	0.00		0.00		To support development of site planning options	
Reserves	CSE Services	(50,000.00)	30,000.00	(20,000.00)	20,000.00	0.00		0.00		0.00		To fund CSE support	
Reserves	Commercial Projects	(39,989.18)	0.00	(39,989.18)	39,989.18	0.00		0.00		0.00		To be used for Commercial projects - and other issues	Fully committed in 20/21.
Reserves	iBCF	(800,432.05)	600,000.00	(200,432.05)	200,432.05	0.00		0.00		0.00		Support of staffing to support the delivery of integrated care services and processes.	Fully committed
Reserves	SEN Reforms Grant	(75,998.79)	75,998.79	0.00	0.00	0.00		0.00		0.00		To support staffing posts	
Reserves	Misc. One off small Grants	(30,000.00)	30,000.00	0.00		0.00		0.00		0.00		Support of staffing	Fully committed 19/20.
Reserves	Early Years Grants	(15,941.00)	15,941.00	0.00		0.00		0.00		0.00		Support of services	Fully committed 19/20.
Reserves	Secure remand funding	(13,267.84)	13,267.84	0.00		0.00		0.00		0.00		To support costs of placements	Fully committed in 20/21.
Reserves	Social Work Grant	(13,120.02)	5,000.00	(8,120.02)	5,000.00	(3,120.02)	3,120.02	0.00		0.00		To support ASYEs	
Reserves	Troubled Families Programme	(553,736.85)	553,736.85	0.00		0.00		0.00		0.00		Balance on Government's Troubled Families Programme.	
Reserves	VAT and Taxation Reserve	(450,000.00)		(450,000.00)		(450,000.00)		(450,000.00)		(450,000.00)		Provision for any unforeseen VAT/Taxation costs	
Reserves	Pride in Your High Street 2019	(1,000,000.00)		(1,000,000.00)		(1,000,000.00)		(1,000,000.00)		(1,000,000.00)		Committed	
Reserves	Pride in Our Community 2019	(1,000,000.00)		(1,000,000.00)		(1,000,000.00)		(1,000,000.00)		(1,000,000.00)		Committed	
Reserves	Public Transport Initiatives 2019	(300,000.00)		(300,000.00)		(300,000.00)		(300,000.00)		(300,000.00)		Committed to support a range of initiatives	
Reserves	Community Initiatives 2019	(1,300,000.00)	1,002,000.00	(298,000.00)		(298,000.00)		(298,000.00)		(298,000.00)		Committed to support a range of initiatives	
Reserves	Teaching Partnership	(59,473.24)	50,000.00	(9,473.24)	50,000.00	40,526.76	16,014.24	56,541.00		56,541.00		DfE funded partnership for training social workers	
Reserves	Frontline	(12,486.76)	12,486.76	0.00		0.00		0.00		0.00		To fund trainee social workers	Expected to draw down full balance in 2019/20
Reserves	Controlling Migration Funding - UASC	(94,063.00)	50,000.00	(44,063.00)	44,063.00	0.00	20,000.00	20,000.00	20,000.00	40,000.00		To assist in supporting migratory families, develop community links so that UASC can be supported in the local area.	
Reserves	Migration Grant	(55,661.00)	25,000.00	(30,661.00)	30,661.00	0.00	10,000.00	10,000.00	10,000.00	20,000.00		To assist in supporting migratory families, develop community links so that UASC can be supported in the local area.	
Reserves	Pocket Parks	(65,819.00)		(65,819.00)		(65,819.00)		(65,819.00)		(65,819.00)		Parks Improvement Fund - committed	
Reserves	HWB General Reserve	(32,000.00)	32,000.00	0.00		0.00		0.00		0.00		Fully committed as part of the Service Area budget in 19/20	

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2019 Opening		April 2020 Opening		April 2021 Opening		April 2022 Opening		April 2023 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2019	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21	Estimated Closing Balance 31/3/21	Estimated Change during 2021/22	Estimated Closing Balance 31/3/2022	Estimated Change during 2022/23	Estimated Closing Balance 31/3/2023			
Reserves	Children's Contingency	(800,000.00)	800,000.00	0.00		0.00		0.00		0.00		To offset increased cost pressures	
Reserves	EU Exit Grant	(104,984.00)	104,984.00	0.00		0.00		0.00		0.00		To support preparations for Brexit	Provided by Central Government
				0.00		0.00		0.00		0.00			
Total Specific Earmarked Service Balances		(26,877,398.78)	11,816,403.38	(15,060,995.40)	4,037,557.63	(11,023,437.77)	986,891.09	(10,036,546.68)	339,026.86	(9,697,519.82)			
Overall Total		(105,618,254.83)	22,626,511.16	(82,991,743.67)	11,112,382.37	(71,879,361.30)	3,401,072.68	(68,478,288.62)	1,196,776.77	(67,281,511.85)			
		0.00		0.00		0.00		0.00		0.00			