

Earmarked Reserves

Fund Description	Balance at 31 October 2024 £000s	2024-25 closing balance	2025-26 closing balance	2026-27 closing balance	2027-28 closing balance	2028-29 closing balance	2029-30 closing balance
General Reserve	30,314	23,472	26,700	30,600	32,000	32,000	32,000
General Reserves subtotal	30,314	23,472	26,700	30,600	32,000	32,000	32,000
Strategic Framework Priorities Reserves							
Improvement programme reserves							
<i>Just Transition Fund</i>	9,112	6,741	1,770	114	-0	-0	-0
<i>Change & Digital Reserve</i>	3,441	2,459	2,815	1,239	0	0	0
<i>Ukraine grant reserve</i>	4,912	4,412	868	-0	-0	-0	-0
<i>Other service change reserves</i>	812	782	704	0	0	0	0
Improvement programme subtotal	18,278	14,394	6,158	1,354	0	0	0
Investment reserves	2,534	1,996	746	507	367	246	246
Invest to save reserves	323	129	39	39	39	39	39
MTFS support	8,892	5,936	343	0	0	0	0
Strategic Framework Priorities Reserves Total	30,027	22,454	7,286	1,900	406	285	285
Risk Reserves							
Risk contingencies							
<i>This Land Credit Loss & Equity Offset</i>	8,600	8,600	10,100	10,100	10,100	10,100	10,100
<i>This Land minimum revenue provision risk</i>	1,456	1,456	2,267	3,075	3,846	4,501	5,040
<i>Revaluation & Repair (Buildings)</i>	2,940	2,940	2,940	2,940	2,940	2,940	2,940
<i>Local taxation volatility & appeals account</i>	3,868	3,868	2,125	2,125	2,125	2,125	2,125
<i>High Needs Block Offset</i>	8,185	6,125	1,941	0	0	0	0
<i>Adults Risk Reserve</i>	7,011	6,611	0	0	0	0	0
<i>Children's risk reserve</i>	3,247	3,200	0	0	0	0	0
<i>Major infrastructure cost reserve</i>	25,188	23,241	20,847	20,597	19,322	19,072	19,072
Risk contingencies subtotal	60,495	56,041	40,220	38,837	38,333	38,738	39,277
Specific legal/contractual risks reserves	18,409	12,932	8,264	5,054	1,844	1,836	1,836
Funding Review Shortfall Reserve	7,415	7,415	6,206	1,504	1,469	1,469	1,469
Risk - Smoothing	3,328	3,327	3,113	1,744	0	0	0
Insurance Reserve	5,209	5,160	4,660	4,260	4,260	4,260	4,260
Risk Reserves Total	94,856	84,875	62,463	51,399	45,906	46,302	46,841
Ringfenced Reserves							
Ringfenced contribution	18,398	12,692	7,666	4,648	189	112	112
Ringfenced - Unusable	0	0	0	0	0	0	0
Ringfenced account	2,906	1,917	1,405	902	464	32	32
Ringfenced - Developer Fund / Commuted Sum	2,248	2,165	2,083	2,000	0	0	0
Ringfenced Reserves Total	23,552	16,773	11,153	7,550	653	144	144
Sinking Fund	3,673	2,301	1,964	2,005	2,045	2,236	2,236
Unallocated	0	0	0	0	0	0	0
Unusable	360	274	137	0	0	0	0
Total Revenue Reserves	182,782	150,150	109,704	93,454	81,009	80,966	81,505