

Forecast revenue earmarked reserve balances 2025-31

Fund Description	Balance at 31 October 2025 £000s	2025-26 closing balance	2026-27 closing balance	2027-28 closing balance	2028-29 closing balance	2029-30 closing balance	2030-31 closing balance
General Reserve	£29.09m	£26.70m	£30.60m	£31.32m	£32.00m	£32.00m	£32.00m
General Reserves subtotal	£29.09m	£26.70m	£30.60m	£31.32m	£32.00m	£32.00m	£32.00m
Strategic Framework Priorities Reserves							
Improvement programme reserves							
<i>Just Transition Fund</i>	£6.35m	£2.97m	£0.61m	£0.27m	£0.11m	£0.11m	£0.11m
<i>Change & Digital Reserve</i>	£4.56m	£2.73m	£2.87m	£2.87m	£2.87m	£2.87m	£2.87m
<i>Other service change reserves</i>	£1.10m	£0.83m	£0.11m	£0.11m	£0.11m	£0.11m	£0.11m
Improvement programme subtotal	£12.01m	£6.53m	£3.59m	£3.25m	£3.08m	£3.08m	£3.08m
Investment reserves	£4.60m	£2.54m	£1.32m	£0.41m	£0.11m	£0.11m	£0.11m
Invest to save reserves	£0.28m	£0.08m	£0.08m	£0.08m	£0.08m	£0.08m	£0.08m
MTFS support	£5.34m	£1.45m	£0.12m	£0.12m	£0.12m	£0.12m	£0.12m
Strategic Framework Priorities Reserves Total	£22.23m	£10.60m	£5.11m	£3.86m	£3.39m	£3.39m	£3.39m
Risk Reserves							
Risk contingencies							
<i>This Land Credit Loss & Equity Offset</i>	£11.98m	£9.98m	£9.98m	£9.98m	£9.98m	£9.98m	£9.98m
<i>This Land Minimum Revenue Provision</i>	£0.81m	-	£0.81m	£1.58m	£2.23m	£2.77m	£2.77m
<i>This Land Income Phasing</i>	£6.91m	£7.92m	£9.10m	£9.30m	-	-	-
<i>Revaluation & Repair (Buildings)</i>	£2.94m	£2.94m	£2.94m	£2.94m	£2.94m	£2.94m	£2.94m
<i>Local taxation volatility & appeals account</i>	£2.57m	£2.57m	£4.19m	£4.19m	£4.19m	£4.19m	£4.19m
<i>High Needs Block Offset</i>	£7.88m	£7.62m	£7.43m	£7.43m	£7.43m	£7.43m	£7.43m
<i>Adults Risk Reserve</i>	£5.80m	£2.60m	£1.24m	£1.13m	£1.13m	£1.13m	£1.13m
<i>Children's risk reserve</i>	£0.11m	-	-	-	-	-	-
<i>Major infrastructure cost reserve</i>	£24.19m	£17.17m	£11.17m	£5.18m	£4.43m	£3.93m	£3.93m
<i>Ukraine Risk Reserve</i>	£4.78m	£3.91m	£3.04m	£3.04m	£3.04m	£3.04m	£3.04m
Risk contingencies subtotal	£67.96m	£54.70m	£49.90m	£44.76m	£35.37m	£35.41m	£35.41m
Specific legal/contractual risks reserves	£3.39m	£4.57m	£1.31m	£0.52m	£0.43m	£0.41m	£0.41m
Funding Review Shortfall Reserve	£6.21m	£4.82m	-	-	-	-	-
Risk - Smoothing	£3.25m	£3.38m	£2.14m	-	£0.13m	£0.27m	£0.27m
Insurance Reserve	£5.33m	£4.83m	£4.43m	£4.43m	£4.43m	£4.43m	£4.43m
Risk Reserves Total	£86.13m	£72.30m	£57.78m	£49.70m	£40.36m	£40.51m	£40.51m
Ringfenced Reserves							
Ringfenced contribution	£15.09m	£10.18m	£6.49m	£3.13m	£1.41m	£1.41m	£1.41m
Ringfenced account	£2.17m	£1.36m	£0.82m	£0.54m	£0.27m	-	-
Ringfenced - Developer Fund / Commuted Sum	£2.96m	£2.64m	£2.41m	£1.65m	£1.65m	£0.45m	£0.45m
Ringfenced Reserves Total	£20.22m	£14.18m	£9.72m	£5.32m	£3.33m	£1.86m	£1.86m
Local Government Reorganisation Reserve			£3.60m	-	-	-	-
Sinking Fund	£2.21m	£1.89m	£1.94m	£2.18m	£2.57m	£2.77m	£2.77m
Unusable	£0.43m	£0.38m	£0.29m	£0.20m	£0.11m	£0.00m	£0.00m
Total Revenue Reserves	£160.31m	£126.05m	£109.04m	£92.57m	£81.75m	£80.53m	£80.53m