

		Balance at 1 April 2018 £m
Total Reserves and Balances		43.63
Less Commitments/Earmarked Funds:		
School Funds	Balances held on behalf of schools; therefore not available to the Council	- 9.17
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	- 0.41
Building Schools for the Future Funds	Procurement, capital and lifecycle costs which are fully committed to delivering the BSF programme	- 0.11
Grant funding	Grant funding received and fully committed in the budget strategy	- 0.12
Insurance Reserves	Required to cover policy excesses and other potential costs such as MMI liabilities and claims prior to 1998 (unitary)	- 1.84
Severance Fund	Funds set aside to meet one off severance costs associated with service redesign which delivers ongoing savings	- 3.03
Hadley PFI Sinking Fund	Based on funding model; fully committed equalisation fund	- 0.74
Other Corporate Items	For example, Collection Fund	- 2.61
Single Status	Provision for equal pay settlement	- 11.95
Other Provisions	For example NDR Appeals, Bad Debts and Funding Reserve	- 8.88
Specific Earmarked Service Balances	Residual balances held by services following a rigorous review of balances undertaken	- 0.48
Residual General Working Balances		4.29

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	Type	April 2014 Opening		April 2015 Opening		April 2016 Opening		April 2017 Opening		April 2018 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
			Actual Closing Balance 31 3 14	Estimated Change during 2014/15 (additions/withdrawals)	Estimated Closing Balance 31/3/15	Estimated Change during 2015/16 (additions/withdrawals)	Estimated Closing Balance 31/3/16	Estimated Change during 2016/17 (additions/withdrawals)	Estimated Closing Balance 31/3/17	Estimated Change during 2017/18 (additions/withdrawals)	Estimated Closing Balance 31/3/18			
General / Special Fund Balances														
Special Fund Bal	Special Fund Balance	2	(476,129.52)		(476,129.52)		(476,129.52)		(476,129.52)		(476,129.52)		Working balance	Sufficient
General Fund Bal	General Fund Balance	2	(2,747,552.53)	250,000.00	(2,497,552.53)		(2,497,552.53)		(2,497,552.53)		(2,497,552.53)		General Fund Working Balance	Forms part of minimum level of balances required
Reserves	Budget Strategy Reserve	2	(830,230.45)		(830,230.45)		(830,230.45)		(830,230.45)		(830,230.45)		Available for budget strategy	
Reserves	Additional Contingency	2	(3,125,397.30)	3,125,397.30	0.00		0.00		0.00		0.00		Committed	Forms part of medium term financial strategy
Reserves	General Reserves		(433,590.13)	(50,000.00)	(483,590.13)		(483,590.13)		(483,590.13)		(483,590.13)			
Total General / Special Fund Balances			(7,612,899.93)	3,325,397.30	(4,287,502.63)	0.00	(4,287,502.63)	0.00	(4,287,502.63)	0.00	(4,287,502.63)	0.00		
Specific Commitments not Available														
Collection Fund	Council Tax Coll Fund Rev Acc	1	(1,634,933.05)	300,000.00	(1,334,933.05)	300,000.00	(1,034,933.05)		(1,034,933.05)		(1,034,933.05)		Collection fund surplus	T&W element of Collection fund balance; strategy for 14/15 uses £0.3m; use also in the strategy for subsequent 3 years.
Provision	NDR Appeals Provision	1	(2,010,960.00)		(2,010,960.00)		(2,010,960.00)		(2,010,960.00)		(2,010,960.00)			
Reserve	NDR Administration	1	(250,000.00)	250,000.00	0.00		0.00		0.00		0.00			
Reserve	Adult Social Services Draw Down Budget	1	(2,500,000.00)	2,500,000.00	0.00		0.00		0.00		0.00		Fully Committed	
Reserve	Accommodaton	1	(300,000.00)		(300,000.00)		(300,000.00)		(300,000.00)		(300,000.00)			
Reserve	Broadband Development	1	(400,000.00)		(400,000.00)		(400,000.00)		(400,000.00)		(400,000.00)		Broadband match funding	
Reserve	Healthy Eating Initiative/Pilot	1	(34,000.00)		(34,000.00)		(34,000.00)		(34,000.00)		(34,000.00)			
Provision	Single Status Provision - General Fund element	1	(11,947,379.52)		(11,947,379.52)		(11,947,379.52)		(11,947,379.52)		(11,947,379.52)			
Reserves	Skills Dvpt and Apprentices	1	(423,237.74)	227,688.00	(195,549.74)	195,549.74	0.00		0.00		0.00		To support employees facing redundancy and apprentice posts	
Usable Capital Receipts	PIP Reinvestment Programme	1		721,676.75	721,676.75	(1,567,000.00)	(845,323.25)		(845,323.25)		(845,323.25)			Used to re-invest in PIP to maximise returns
Reserves	Severance Fund	1	(4,201,623.29)	1,168,000.00	(3,033,623.29)		(3,033,623.29)		(3,033,623.29)		(3,033,623.29)		Fund set up to meet the one off costs of redundancies arising from restructures in order to deliver ongoing savings	Monitored as restructures progress.
Provision	Redundancy Provision	1	(366,799.03)	366,799.03	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 3 14	Fully committed in 14/15
Reserve	Pride in Your Community - Funding Reserve	1	(4,884,000.00)	50,000.00	(4,834,000.00)	245,000.00	(4,589,000.00)	434,000.00	(4,155,000.00)	434,000.00	(3,721,000.00)		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	1	(1,466,216.87)		(1,466,216.87)		(1,466,216.87)		(1,466,216.87)		(1,466,216.87)		Self insurance fund to cover insurance excesses - established in 2008/09 following decision to increase excesses.	Regularly reviewed - requirement depends on claims.
Reserves	Bad Debt Reserve	1	(500,000.00)	50,000.00	(450,000.00)		(450,000.00)		(450,000.00)		(450,000.00)			
Reserves	LPSA Reward Grant LSP element - revenue	1	(224,890.54)	25,365.00	(199,525.54)	36,280.00	(163,245.54)	36,280.00	(126,965.54)	36,280.00	(90,685.54)		Committed to fund Community Engagement Team	Fully committed in budget
Reserves	LPSA Reward Grant LSP element - capital	1	(54,732.24)	54,732.24	0.00		0.00		0.00		0.00		Not required for original purpose - will fund capital spend currently funded by revenue	
School Bals	School Balances	1	(6,013,374.02)	1,000,000.00	(5,013,374.02)	750,000.00	(4,263,374.02)		(4,263,374.02)		(4,263,374.02)		This represents school balances held by the LEA only. Additional amounts are held by schools as balances in independent bank accounts. Projected movement in balances is based on schools budget plans. It should be noted that schools budget outturns, over the sector as a whole are invariably better than initial budgets (i.e. balances are higher.)	
Reserves	Schools' Supply Insurance Fund	1	(47,825.43)	5,000.00	(42,825.43)	5,000.00	(37,825.43)	5,000.00	(32,825.43)	5,000.00	(27,825.43)		Self Insurance Fund for supply teacher cover in Schools including maternity pay - fluctuates year on year dependant on levels of sickness and maternity leave	LA administered insurance fund to limit the additional costs incurred by schools resulting from contracted staff absence due to sickness. This is a fund constantly reviewed to ensure premiums are appropriate for the level of cover and claim
Reserves	Theft & Vandalism Fund	1	(26,363.43)	5,000.00	(21,363.43)	5,000.00	(16,363.43)	5,000.00	(11,363.43)	5,000.00	(6,363.43)		Self Insurance fund to cover schools costs re theft and vandalism - would expect to hold small variance.	LA administered to limit losses. losses to schools. Regular review to ensure premiums are at an appropriate level.
Provision	Single Status - DSG and Schools	1	(4,328,303.73)		(4,328,303.73)		(4,328,303.73)		(4,328,303.73)		(4,328,303.73)		Provision for Single Staus costs in schools and DSG centrally funded staff	As per Corporate percentages
Reserves	Youth Offending	1	(213,623.83)	213,623.83	0.00	0.00	0.00		0.00		0.00		T&W share of Partnership reserve for YOS - confirmed share of reserve following closure of Partnership - other Cms are Systemic Training - £80k. Edge of Care manager £53k. Rest to be utilised for various savings initiatives as pump priming.	

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	Type	April 2014 Opening		April 2015 Opening		April 2016 Opening		April 2017 Opening		April 2018 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
			Actual Closing Balance 31/3/14	Estimated Change during 2014/15 (additions/withdrawals)	Estimated Closing Balance 31/3/15	Estimated Change during 2015/16 (additions/withdrawals)	Estimated Closing Balance 31/3/16	Estimated Change during 2016/17 (additions/withdrawals)	Estimated Closing Balance 31/3/17	Estimated Change during 2017/18 (additions/withdrawals)	Estimated Closing Balance 31/3/18			
Reserves	Local Safeguarding Board	1	(48,883.52)	10,000.00	(38,883.52)	5,000.00	(33,883.52)	5,000.00	(28,883.52)	5,000.00	(23,883.52)	T&W Share of Partnership reserve to support the work of the Local Safeguarding Board		
Reserves	SDG Balances	1	(3,334.83)	1,500.00	(1,834.83)	1,500.00	(334.83)	334.83	0.00		0.00	School Development Group Fund - monies used to support development of Learning Communities by schools	Balance held on behalf of schools.	
Specified	Early Years	1	(113,622.49)	45,000.00	(68,622.49)	25,000.00	(43,622.49)	10,000.00	(33,622.49)	10,000.00	(23,622.49)	ring fenced fund for PVI early years sector used to pay for refurb and r&m on early years provision - £20k subject to S256 agreement with PCT for Family Nurse Partnership	reasonable	
Reserves	Service Transformation	1	(251,502.07)	120,000.00	(131,502.07)	150,000.00	18,497.93	(18,497.93)	0.00		0.00	committed for Adults and Children's Service Review ICT Transformation provided.		
Lawley Nursery Reserves	Early Years	1	(181,517.53)	80,000.00	(101,517.53)	75,000.00	(26,517.53)	26,517.53	0.00		0.00	To relocate nursery provision associated with a school site within BSF programme and sustain existing LA nursery provision		
Reserves	Match Funding Provision	1	(84,583.24)		(84,583.24)		(84,583.24)		(84,583.24)		(84,583.24)	Committed to budget strategy		
Reserves	Arthog Trading Provision	1	(145,059.30)	54,714.00	(90,345.30)		(90,345.30)		(90,345.30)		(90,345.30)	Working balance for trading operation	Commitments against provision could be reviewed.	
Reserves	Section 38 Income	1	(265,201.68)		(265,201.68)		(265,201.68)		(265,201.68)		(265,201.68)	Funds from developers when roads are adopted - used to ensure roads are brought up to standard prior to adoption.	Funding provided for specific road schemes and cannot be used for other purposes. Therefore, fully committed.	
Reserves	Hadley PFI Sinking Fund	1	(1,524,536.36)	142,237.00	(1,382,299.36)	211,072.00	(1,171,227.36)	215,000.00	(956,227.36)	215,000.00	(741,227.36)	Equalisation account relating to Hadley PFI	Based on the funding model - fully committed	
Reserves	Lifelong Learning Grant	1	(216,281.45)	216,281.45	0.00		0.00		0.00		0.00	Grant received from SFA, should have been identified as creditor at year end. Academic grant which has been spent in April - Aug 2014.		
Reserves	Active Involvement activities for Children with Disabilities	1	(23,390.62)	10,000.00	(13,390.62)	10,000.00	(3,390.62)	0.00	(3,390.62)		(3,390.62)	£23k for specific Active involvement projects relating to Children with Disabilities.		
Reserves	Invest to Save Reserve	1	(150,000.00)	150,000.00	0.00		0.00		0.00		0.00	Committed for Family Connect services and training associated service transformation		
Reserves	PIP Reserve Contribution Account	1	(419,331.90)	327,503.00	(91,828.90)	91,828.90	0.00		0.00		0.00	Reserve to be used to aid with the ongoing rationalisation of the PIP resulting pressures on Income and Service Charge voids.	Fully committed by 15/16	
Reserves	Dilapidations - PIP	1	(41,813.15)	30,000.00	(11,813.15)	11,813.15	0.00		0.00		0.00	Committed spend on Hollinswood House & Stafford Park 15 and a number of other properties in relation to dilapidations.	Fully committed by 15/16	
Reserves	Granville House	1	(70,803.12)		(70,803.12)	70,803.12	0.00		0.00		0.00	Granville House refurbishment - will be utilised as part of accommodation strategy, Drunton	Revenue	
Reserves	Transforming Telford Reserve	1	(56,755.99)	56,755.99	0.00		0.00		0.00		0.00	TT will be closed this year - hold for closure costs_Drunton	Revenue	
Reserves	Projects Capital - schools contributions	1	(143,778.76)	143,778.76	0.00		0.00		0.00		0.00	Committed spend on Donnington Woods Infants new Early Years development - external funding received in advance.	Fully committed by 15/16	
Reserves	Corporate ICT Reserve	1	(520,000.00)	520,000.00	0.00		0.00		0.00		0.00	To support the ICT Capital Programme in 2014/15		
Total Specific Commitments			(46,088,658.73)	8,845,655.05	(37,243,003.68)	621,846.91	(36,621,156.77)	718,634.43	(35,902,522.34)	710,280.00	(35,192,242.34)			
Specific Earmarked Balances Identified as Risks														
Debtors	Bad Debt Provision	3	(2,696,897.94)		(2,696,897.94)		(2,696,897.94)		(2,696,897.94)		(2,696,897.94)	To cover bad debts	Level based on formula	
Reserves	Corporate Environmental Fund	3	(19,917.33)	19,917.33	0.00		0.00		0.00		0.00	Committed to Environmental works.	Balance of £400k Environmental Fund 2012/13. Fully applied in 14/15.	
Reserves	Invest to Save Account Balance	3	(546,970.84)	246,930.00	(300,040.84)	300,040.84	0.00		0.00		0.00	Committed to ITS schemes which will generate future savings		
Reserves	Corporate Capacity Fund	3	(1,146,249.09)	200,000.00	(946,249.09)	946,249.09	0.00		0.00		0.00	Various initiatives to build capacity.		
Reserves/Provision/Creditor	Insurance Funds	3	(243,093.29)		(243,093.29)		(243,093.29)		(243,093.29)		(243,093.29)	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	3	(227,084.39)	25,000.00	(202,084.39)	25,000.00	(177,084.39)	25,000.00	(152,084.39)	25,000.00	(127,084.39)	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	31	(946,738.68)	200,000.00	(746,738.68)	100,000.00	(646,738.68)	75,000.00	(571,738.68)	75,000.00	(496,738.68)	Stop Loss Insurance - Self insurance to cover fire policy excesses on school buildings and other adhoc costs including lead roof theft and flooding - payments already made in 12/13		

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	Type	April 2014 Opening		April 2015 Opening		April 2016 Opening		April 2017 Opening		April 2018 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
			Actual Closing Balance 31/3/14	Estimated Change during 2014/15 (additions/withdrawals)	Estimated Closing Balance 31/3/15	Estimated Change during 2015/16 (additions/withdrawals)	Estimated Closing Balance 31/3/16	Estimated Change during 2016/17 (additions/withdrawals)	Estimated Closing Balance 31/3/17	Estimated Change during 2017/18 (additions/withdrawals)	Estimated Closing Balance 31/3/18			
Reserves	BSF Lifecycle and FM	31	(217,992.20)	71,009.00	(146,983.20)	40,000.00	(106,983.20)	(106,983.20)	(106,983.20)	(106,983.20)			The reserve reflects the Council's agreed approach to delivering FM & Lifecycle at secondary schools in line with EFA specifications - this will be reviewed to establish appropriate levels. The conversion of schools to Academies may have an impact on the levels - not able to project changes at this time.	
Reserves	Building Schools for the Future	31	(343,626.69)	145,916.00	(197,710.69)	149,601.00	(48,109.69)	48,109.69	0.00	0.00			Reserve set aside for procurement costs associated with BSF	
Total Specific Earmarked Balances Identified as Risks			(6,388,570.45)	908,772.33	(5,479,798.12)	1,560,890.93	(3,918,907.19)	148,109.69	(3,770,797.50)	100,000.00	(3,670,797.50)			
Specific Earmarked Service Balances														
Reserves	Elections Equalisation Reserve	4	(147,583.14)		(147,583.14)	147,583.14	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; next Borough election due May 2015
Reserves	Single Status Project	4	(230,000.00)		(230,000.00)	230,000.00	0.00	0.00	0.00	0.00			Required to fund single status project work (including legal and consultancy costs) and preparation for implementation	
Reserves	People Services	4	(9,674.51)		(9,674.51)		(9,674.51)	(9,674.51)	(9,674.51)	(9,674.51)			No longer required - will be transferred into GF Bals	
Creditors	Community Right to Challenge	4	(8,547.00)	8,547.00	0.00		0.00	0.00	0.00	0.00				
Reserves	Balance Control Mechanism / Residual balances from closed schools	4	(51,281.17)	0.00	(51,281.17)		(51,281.17)	(51,281.17)	(51,281.17)	(51,281.17)			Balances clawed back from schools through the balance control mechanism plus residual balances from closed schools	To cover possible deficits of schools which close in the future.
Reserves	Health Watch	4	(7,679.13)	7,679.13	0.00		0.00	0.00	0.00	0.00			Specific funding for transition to health watch-funding required to meet the set up costs of the provider. Ongoing work re novation to new provider expect to fully utilise this year.	
Specified	Early Help Plan	4	(80,000.00)	65,787.00	(14,213.00)	14,213.00	0.00	0.00	0.00	0.00			Required to Support Early Help Action Plan	
Reserves	Joint Commissioning Balance	4	(26,598.59)	26,598.59	0.00		0.00	0.00	0.00	0.00			Committed into budget	
Reserves	Safer Communities cwfd	4	(84,450.63)	50,000.00	(34,450.63)	34,450.63	0.00	0.00	0.00	0.00			Combination of two reserves - committed to fund Domestic Violence service and initiatives, Crucial Crew and other community safety costs to be incurred.	
Reserves	SIS - One vision	4	(16,142.52)	16,142.52	0.00		0.00	0.00	0.00	0.00			Given by One Vision Charity to support children with vision impairment - committed	
Reserves	Youth Projects Support	4	(174,482.75)	100,000.00	(74,482.75)	50,000.00	(24,482.75)	(24,482.75)	(24,482.75)	(24,482.75)			Some external projects funding but will be used to support work towards new Youth Offer as per savings schedule	
Reserves	Stafford Park Pooled Fund	4	(45,532.43)	45,532.43	0.00		0.00	0.00	0.00	0.00			Reserve arising from Stafford Park arrangement - now being decommissioned which is likely to result in some costs to the Council - monies to be used to cover costs whilst marketing property	
Reserves - from creditors	Education Welfare Balance	4	(50,354.14)	30,000.00	(20,354.14)	10,000.00	(10,354.14)	10,000.00	(354.14)	(354.14)			Income from fixed penalty notices re Truancy etc - held to fund training and resources costs associated with this process.	
Reserves	School Reorganisation Reserve	4	(330,017.00)	0.00	(330,017.00)	330,017.00	0.00	0.00	0.00	0.00			Monies carried forward as a reserve against the possible unfavourable balance on schools conversions to academy status	
Reserves	Trainee Social Worker Reserve	4	(104,191.60)	11,286.00	(92,905.60)	25,000.00	(67,905.60)	35,000.00	(32,905.60)	20,548.00			To support a bursary scheme for trainee social workers-SW's are incumbent in these posts and will require the reserve funding	Funds committed to specific posts - reflects 4 for 3 years
Reserves	PCT monies	4	(2,098,017.67)	1,000,000.00	(1,098,017.67)	1,098,017.67	0.00	0.00	0.00	0.00			Committed to budget strategy	
Reserves	Transforming Social Care Grant	4	(213,189.39)	173,000.00	(40,189.39)	40,189.39	0.00	0.00	0.00	0.00			Grant paid to LA's to implement Transformation to Social care service delivery including Personalisation etc	The committed balance meets current committed costs against the implementation of RAS and Transformation project posts
Reserves	Service Review and ICT Reserve	4	(195,705.38)	100,000.00	(95,705.38)	95,705.38	0.00	0.00	0.00	0.00			Funding for ICT Project as part of Adults & Childrens Transformation	
Reserves	Public Health Transition Grant	4	(29,204.73)	29,204.73	0.00		0.00	0.00	0.00	0.00			To fund pressures arising from any errors in information during transition.	
Reserves	Civil Resilience	4	(397.00)	397.00	0.00		0.00	0.00	0.00	0.00			To purchase a new generator	
Reserves	Legal Reserve	4	(50,135.83)	35,000.00	(15,135.83)		(15,135.83)	(15,135.83)	(15,135.83)	(15,135.83)			£34k grant received for personal search fees potential liability; balance for standards investigations	Fully committed

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Reserves	R&B General Staffing	4	(270,189.67)	120,661.00	(149,528.67)	100,000.00	(49,528.67)	49,528.67	0.00	0.00	0.00	To support additional staffing costs to meet Pis.		
Reserves	Inward Investment & Marketing	4	(9,973.16)	9,973.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	To meet costs of fixed contract posts.	Fully committed in 14/15	
Reserves	Safeguarding Capacity Fund Investment	4	(51,796.00)	51,796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Reserves	ICT Equipment Reserve	4	(75,000.00)	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	To support equipment replacement costs for schools and the schools pricing model.		
Reserves	Telford Loyalty Card Scheme	4	(40,000.00)	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	To fund post in Corporate Comms supporting TLC Scheme and associated costs of scheme.		
Reserves	Coalbrookdale Water Course	4	(163,808.87)	60,000.00	(103,808.87)	50,000.00	(53,808.87)	10,000.00	(43,808.87)	43,808.87	0.00	Coalbrookdale Water course drawdown as and when required each year.	Draining is completed bi annually.	
Reserves	Creative Development	4	(14,810.24)	5,700.00	(9,110.24)	0.00	(9,110.24)	0.00	(9,110.24)	0.00	(9,110.24)			
Reserves	Stoneyhill Landfill	4	(21,038.00)	0.00	(21,038.00)	0.00	(21,038.00)	0.00	(21,038.00)	0.00	(21,038.00)			
Reserves	Budget Strategy Reserve	4	(100,000.00)	0.00	(100,000.00)	100,000.00	0.00	0.00	0.00	0.00	0.00	New Planning System development, however the current system is being upgraded to enable the latest version of GIS. The system will be reviewed as to its sustainability.	Appropriate value held.	
Reserves	Capacity Fund - Skills Analysis	4	(42,800.00)	42,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed against Skills gap analysis	Fully committed in 14/15	
Reserves	Capacity Fund - Targeted Marketing Campaign	4	(118,080.46)	118,080.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed against Targeted marketing campaign	Committed in 14/15 re Southwater	
Reserves	Capacity Fund - First Point for Business	4	(10,114.99)	10,114.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed against First Point for Business.	Fully committed in 14/15.	
Fund Balances	Destination Telford	4	(64,509.51)	64,509.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Destination Telford .	Fully committed in 14/15 Southwater	
Reserves	Environmental Services Gen Reserve	4	(16,000.00)	0.00	(16,000.00)	0.00	(16,000.00)	0.00	(16,000.00)	0.00	(16,000.00)	Granville House refurbishment		
Reserves	Arts Grant Control Account	4	(30,000.00)	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Funding for Tlve, fully committed in 14/15.	Committed in 14/15	
Reserves	Sponsorship Fund	4	(20,305.31)	20,305.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	£4k cont. To AFC Telford re.Football in the community post (LEBD). £14k project grants applied to revenue. £2k for Playing pitch reports.	Committed in 14/15	
Reserves	Waste Contract Sinking Fund	4	(350,016.74)	(49,983.26)	(400,000.00)	200,000.00	(200,000.00)	200,000.00	0.00	0.00	0.00	Enable the ongoing management of new Waste contract.	Fully committed for new Waste contract, interfaces between contractor and T&W plus staffing.	
Reserves	Pride in Your Community	4	(40,504.15)	(709,495.85)	(750,000.00)	750,000.00	0.00	0.00	0.00	0.00	0.00	Balance of Urban Tree scheme funding from '£400k pot' to be used in 14/15 against Pride Urban Tree scheme. 750K C'fd into 15/16 to fund 2nd year Pride Revenue	Fully committed in 15/16 for PRIDE	
Reserves	SITA Pass Through Costs	4	(171,819.00)	0.00	(171,819.00)	171,819.00	0.00	0.00	0.00	0.00	0.00	Balance set aside for Disputed Cost Pass through costs and legal expenses on EWAE	This is to fund a claim from Sita, relating to a contribution to landfill works. This is currently subject to investigation and response between lawyers. This has been retained for payment, which is still unknown at this point in time. The value held has been based upon a formula and is adequate.	
Reserves	Telford Town Park Commuted Sums	4	(119,700.00)	70,010.00	(49,690.00)	0.00	(49,690.00)	0.00	(49,690.00)	0.00	(49,690.00)	Balance to be built up over 10 years to fund management and maintenance plan for further ten years after 2020. £30k one off contribution to Southwater Interface.	14/15 - £80k included as one off saving in year within latest savings proposals.	
Reserves	Parish Environmental Teams	4	(51,087.55)	51,087.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Fully applied in 14/15 to PET schemes to cover material costs.	
Reserves	Preventing Repossessions	4	(18,500.00)	18,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Amalgamated with Homeless Review Reserve		
Reserves	Transport	4	(168,830.00)	75,000.00	(93,830.00)	40,000.00	(53,830.00)	0.00	(53,830.00)	0.00	(53,830.00)	Costs for purchase of Sat Nav system for Fleet vehicles and logical system change	Clive says needs to be retained by him for purposes identified	
Reserves	Transport Review Reserve	4	(61,000.00)	50,000.00	(11,000.00)	0.00	(11,000.00)	0.00	(11,000.00)	0.00	(11,000.00)	To fund additional costs associated with review	This is for any initiatives to deliver Transport savings - accessible by other ADs	
Reserves	SEN Review Reserve	4	(100,000.00)	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	To fund additional costs associated with review		
Reserves	Homelessness Review Reserve	4	(100,000.00)	31,500.00	(68,500.00)	50,000.00	(18,500.00)	0.00	(18,500.00)	0.00	(18,500.00)	To fund additional costs associated with review and to supplement any preventative work, and support the implementation of the Homelessness Strategy	Now identified to deal with Housing Options staffing - 2 Scale 4 posts over 2 years	
Reserves	Substance Misuse Bond Scheme	4	(24,351.81)	24,351.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Supports charitable housing options e.g Manning Place & KIP project		
Reserves	New Technology	4	(140,009.92)	20,000.00	(120,009.92)	100,000.00	(20,009.92)	20,009.92	0.00	0.00	0.00	Committed to Financial Management system		
Reserves	Cashless Catering system	4	(33,386.90)	33,386.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	This will be used to offset service pressures in year.		

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	Type	April 2014 Opening		April 2015 Opening		April 2016 Opening		April 2017 Opening		April 2018 Opening		Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
			Actual Closing Balance 31/3/14	Estimated Change during 2014/15 (additions/withdrawals)	Estimated Closing Balance 31/3/15	Estimated Change during 2015/16 (additions/withdrawals)	Estimated Closing Balance 31/3/16	Estimated Change during 2016/17 (additions/withdrawals)	Estimated Closing Balance 31/3/17	Estimated Change during 2017/18 (additions/withdrawals)	Estimated Closing Balance 31/3/18			
Reserves	Catering Control Account	4	(102,327.81)	100,000.00	(2,327.81)	2,327.81	0.00	0.00	0.00	0.00	0.00	0.00	Set up costs for Haughmond Hill, Telford Ice Rink. Funding for the Commercial Project Officer post and funding towards the Lets Cook Project.	
Reserve	Organisational Improvement Fund	4	(228,881.17)	90,042.00	(138,839.17)	45,000.00	(93,839.17)	45,000.00	(48,839.17)	48,839.17	0.00	0.00	To fund Organisational Improvement Programme	
Reserves	Cooperative Council Initiatives	4	(24,216.30)	24,216.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Used for the Early Bird Pilot Schemes in schools in 2014/15	
Reserves	Mystery Shopper Exercise	4	(3,000.00)	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Committed to further mystery shopper exercises in 2014/15	
Reserves	Library Self Service Facilities	4	(50,000.00)	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	To be used for the purchase of e books and to fund the SDM post from 01.04.14 to 31.10.14.	
Reserves	Graphic Design - PC Replacement Reserve	4	(13,000.00)	13,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	For replacement Apple MACS in Graphic Design.	
Reserves	Corporate Communications Reserve	4	(17,525.00)	17,525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	To fund Gov Connect and training costs.	
Reserves	People Services Reserve	4	(40,000.00)	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Funding for scanning of personnel files.	
Reserves	Delivery & Planning Reserve	4	(15,000.00)	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	IEWM Grant to fund training costs	
Reserves	Register Office	4	(10,303.50)	10,303.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	E4k for replacement headstones and the balance is for backscanning of registration documents	
Reserves	Finance capacity reserve	4	(79,811.00)	7,906.00	(71,905.00)	22,905.00	(49,000.00)	(49,000.00)	(49,000.00)	(49,000.00)	(49,000.00)	(49,000.00)	To provide additional capacity within Finance.	
Reserves	Library Book Fund	4	(15,950.00)	15,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	For the purchase of new books in Southwater	
Reserves	Land Charges	4	(38,500.00)		(38,500.00)		(38,500.00)	(38,500.00)	(38,500.00)	(38,500.00)	(38,500.00)	(38,500.00)	To support the pricing review of Land Charges	
Reserves	Reablement Reserve	4	(562,618.16)	562,618.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Reserves	Transformation Posts Reserve	4	(557,850.60)	473,000.00	(84,850.60)	84,850.60	0.00	0.00	0.00	0.00	0.00	0.00		
Reserve	Public Health Grant	4	(31,000.63)	31,000.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Reserves	Joint Arrangement	4	(3,967.00)	3,967.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Small reserve as a one off for services in Joint Arrangement - currently awaiting notification from Shropshire of results of their review of costs - will be used in revenue account in year.	
Reserves	Early Help Partnership	4	(69,263.53)	19,263.53	(50,000.00)	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	The development of the Early Help Offer including the identification training need in respect of the Emotional Health and Well being of CYP and delivery of "Team around the Child" and "Common Assessment Framework" training will incur costs but is investment required to ensure enable the delivery of the savings identified within the Councils medium term budget plan	
Reserves	Tennis Centre Sinking Fund	4	(26,222.02)	26,222.02	0.00	(13,000.00)	(13,000.00)	(13,000.00)	(26,000.00)	(13,000.00)	(39,000.00)	(39,000.00)	Condition of grant that we build up a replacement fund. This will be applied when expenditure is incurred each year.	14/15 - included as one off saving in year within latest savings proposals.
Reserves	Rotary Club activities	4	(331.04)	331.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	To be used for activities of Children in Care	
Reserves	Procurement Advice reserve	4	(42,061.00)	18,500.00	(23,561.00)		(23,561.00)	(23,561.00)	(23,561.00)	(23,561.00)	(23,561.00)	(23,561.00)		
Reserves	World Heritage Lottery Fund	4	(5,000.00)	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Committed in 14/15 on DDAK World Heritage Management plan to cover costs of Heritage Lottery Fund bid.
Reserves	MOD Feasibility Project	4	(79,782.08)	79,782.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Remainder of £350k contingency funding for MOD project	Fully committed in 14/15 against DDBC MOD Project.
Reserves	Young Persons Substance Misuse	4	(74,891.17)	35,000.00	(39,891.17)	4,891.17	(35,000.00)	(35,000.00)	(35,000.00)	(35,000.00)	(35,000.00)	(35,000.00)	Planned use to offset loss of Drugs funding	
Reserves	Community Safety Fund	4	(21,051.27)	6,051.27	(15,000.00)	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	Funding used for projects agreed by the Community Safety Partnership.	
Total Specific Earmarked Service Balances			(8,493,370.17)	3,710,150.51	(4,783,219.66)	3,848,969.79	(934,249.87)	356,538.59	(577,711.28)	100,196.04	(477,515.24)			
Overall Total			(68,583,499.28)	16,789,975.19	(51,793,524.09)	6,031,707.63	(45,761,816.46)	1,223,282.71	(44,538,533.75)	910,476.04	(43,628,057.71)			