

## APPENDIX 9 - Usable Balances at 1 April 2021

			Balance at 1 April 2021 £m
<b>Total Reserves and Balances</b>			57.96
<b>Less Commitments/Earmarked Funds:</b>			
School Funds	Balances held on behalf of schools; therefore not available to the Council	-	5.94
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	-	0.25
Building Schools for the Future Funds	Procurement, capital and lifecycle costs which are fully committed to delivering the BSF programme	-	0.04
Grant funding	Grant funding received and fully committed in the budget strategy	-	0.13
Insurance Reserves	Required to cover policy excesses and other costs such as claims prior to 1998 (unitary)	-	2.48
Hadley PFI Sinking Fund	Based on funding model; fully committed equalisation fund	-	0.49
Other Corporate Items	For Example ITS/Capacity Fund, severance fund	-	4.95
Single Status	Provision for equal pay settlement	-	11.92
Other Provisions	For example Bad Debt Provision and Pride Funding Reserve	-	5.90
Specific Earmarked Service Balances	Residual balances held by services following a rigorous review of balances undertaken	-	3.35
<b>Residual General Working Balances</b>			<b>22.51</b>
<b>Made up of:</b>			
<b>One Off Funds</b>	<b>Identified to support the Medium Term Budget Strategy</b>		<b>17.85</b>
One Off Funds	General/Special Fund Balances		4.66
			<b>22.51</b>

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2017 Opening		April 2018 Opening		April 2019 Opening		April 2020 Opening		Estimated Closing Balance 31/3/2021	Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2017	Estimated Change during 2017/18 (additions/withdrawals )	Estimated Closing Balance 31/3/18	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21			
General / Special Fund Balances												
Special Fund Bals	Special Fund Balance	(974,261.72)		(974,261.72)		(974,261.72)		(974,261.72)		(974,261.72)	Working balance	Sufficient
General Fund Bals	General Fund Balance	(3,682,611.42)		(3,682,611.42)		(3,682,611.42)		(3,682,611.42)		(3,682,611.42)	General Fund Working Balance	Forms part of minimum level of balances required
Reserves	Budget Strategy Reserve	(12,620,094.93)	100,000.00	(12,520,094.93)		(12,520,094.93)		(12,520,094.93)		(12,520,094.93)	Feeds into budget strategy	
Total General / Special Fund Balances		(17,276,968.07)	100,000.00	(17,176,968.07)	0.00	(17,176,968.07)	0.00	(17,176,968.07)	0.00	(17,176,968.07)		
Specific Commitments not Available												
Reserves	Collection Fund Reserve Fund	(1,099,000.00)	(2,475,000.00)	(3,574,000.00)		(3,574,000.00)		(3,574,000.00)		(3,574,000.00)	Drawn down balance from Collection fund surplus.	Feeds into budget strategy
Coll Fund	Collection Fund Surplus	(2,980,888.66)	2,475,000.00	(505,888.66)		(505,888.66)		(505,888.66)		(505,888.66)	Estimated collection fund balance available to draw down as part of budget strategy	
Reserves	Business Rates Equalisation Account		(1,250,000.00)	(1,250,000.00)		(1,250,000.00)		(1,250,000.00)		(1,250,000.00)	To fund any business rates volatility / impact of changes to the retained rates system	
Reserves	Capital Funding Reserve	(1,460,962.28)	1,000,000.00	(460,962.28)		(460,962.28)		(460,962.28)		(460,962.28)	Set aside at 14/15 year end to fund Pride in Your Community Fund Initiative in 17/18 (instead of prudential)	Fully Committed
Reserves	Environmental Mtce Programme	(1,500,000.00)	700,000.00	(800,000.00)	300,000.00	(500,000.00)		(500,000.00)		(500,000.00)	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	Fully Committed
Reserves	Skills Dvpt and Apprentices	(196,545.22)	95,000.00	(101,545.22)	50,000.00	(51,545.22)	51,545.22	0.00		0.00	To support employees facing redundancy and apprentice posts; usage based on previous year spend may alter if scheme alters.	
Reserves	Solar Farm Sinking Fund	(12,040.00)	(12,040.00)	(24,080.00)	(24,080.00)	(48,160.00)	(24,080.00)	(72,240.00)	(24,080.00)	(96,320.00)	Reserve to fund future cost of replacement	Value set as per the Business model
Reserves	Severance Fund	(1,750,000.00)		(1,750,000.00)		(1,750,000.00)		(1,750,000.00)		(1,750,000.00)	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	(461,770.24)	461,770.24	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 17. A new provision will be created at 31 3 18.	Fully committed.
reserves	Pride in Your Community - Funding Reserve	(4,155,140.00)	434,000.00	(3,721,140.00)	434,000.00	(3,287,140.00)	434,000.00	(2,853,140.00)	434,000.00	(2,419,140.00)	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	(2,112,511.82)	100,000.00	(2,012,511.82)		(2,012,511.82)		(2,012,511.82)		(2,012,511.82)	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	(244,115.87)	(500,000.00)	(744,115.87)	300,000.00	(444,115.87)	395,000.00	(49,115.87)		(49,115.87)	Approved as part of 2017/18 budget strategy to support the Voluntary Sector	
School Bals	School Balances	(5,119,668.40)	750,000.00	(4,369,668.40)	1,000,000.00	(3,369,668.40)	1,000,000.00	(2,369,668.40)	1,000,000.00	(1,369,668.40)	This represents school balances held by the LA 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.) This balance includes the balances on the collective self insurance schemes (supply, maternity and theft and vandalism) that T&W offers to maintained schools, previously held on YFAB, YFAC and YFAD. Premiums are renewed annually to ensure that they are broadly in line with costs, but there are inevitable in-year variations, leading to year end balances.	
Provision	Single Status - DSG and Schools	(3,925,855.11)		(3,925,855.11)		(3,925,855.11)		(3,925,855.11)		(3,925,855.11)	Provision for Single Status costs in schools and DSG centrally funded staff. Use of this dependant on final implementation of SS.	As per Corporate percentages
Reserves	Local Safeguarding Board	(26,930.13)	10,000.00	(16,930.13)	10,000.00	(6,930.13)	5,000.00	(1,930.13)	1,930.13	0.00	T&W Share of Partnership reserve to support the work of the Local Safeguarding Board	
Reserves	SDG Balances	(3,334.83)	1,000.00	(2,334.83)	1,000.00	(1,334.83)	334.83	(1,000.00)		(1,000.00)	School Development Group Fund - monies used to support development of Learning Communities by schools	Balance held on behalf of schools.

Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2017 Opening		April 2018 Opening		April 2019 Opening		April 2020 Opening		Estimated Closing Balance 31/3/2021	Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2017	Estimated Change during 2017/18 (additions/withdrawals )	Estimated Closing Balance 31/3/18	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21			
Reserves	Early Years	(105,830.59)	25,000.00	(80,830.59)	25,000.00	(55,830.59)	25,000.00	(30,830.59)		(30,830.59)	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)	30,000.00	(69,151.72)	30,000.00	(39,151.72)	39,151.72	0.00		0.00	To sustain existing nursery provisions in key areas of need	
Reserves	Hadley PFI Sinking Fund	(1,087,739.48)	150,000.00	(937,739.48)	150,000.00	(787,739.48)	150,000.00	(637,739.48)	150,000.00	(487,739.48)	Equalisation account relating to Hadley PFI	Based on the funding model - fully committed
Reserves	Invest to Save Reserve	(91,087.00)	76,858.00	(14,229.00)	12,444.00	(1,785.00)	1,785.00	0.00	0.00	0.00	Committed to support Workforce Training re Safeguarding and Early Intervention .	
Reserves	PIP Reserve Contribution Account	(224,969.05)		(224,969.05)	75,000.00	(149,969.05)	75,000.00	(74,969.05)	74,969.05	0.00	Reserve to be used to aid with the ongoing rationalisation of the PIP resulting pressures on Income and Service Charge voids.	
Reserves	Dilapidations - PIP	(169,791.40)	169,791.40	0.00		0.00		0.00		0.00	Committed spend on Hollinswood House & Stafford Park 15 and a number of other properties in relation to dilapidations.	
Reserves	Granville House	(63,475.20)	63,475.20	0.00		0.00		0.00		0.00	Granville House refurbishment - to be utilised as part of accommodation strategy, Agreed at SMT. D Runton.	Revenue
Provision	Land Charges Provision	(43,974.89)		(43,974.89)		(43,974.89)		(43,974.89)		(43,974.89)	Created to cover litigation costs; settlement finalised and awaiting final costs.	
Total Specific Commitments		(38,851,813.41)	2,304,854.84	(36,546,958.57)	2,363,364.00	(34,183,594.57)	2,152,736.77	(32,030,857.80)	1,636,819.18	(30,394,038.62)		
Specific Earmarked Balances Identified as Risks												
Debtors	Bad Debt Provision	(3,484,401.46)		(3,484,401.46)		(3,484,401.46)		(3,484,401.46)		(3,484,401.46)	To cover bad debts	Level based on formula
Reserves	Corporate Capacity / Invest to Save Fund	(7,944,940.44)	1,580,000.00	(6,364,940.44)	1,580,000.00	(4,784,940.44)	1,580,000.00	(3,204,940.44)	1,580,000.00	(1,624,940.44)	Various initiatives to build capacity and provide funding to deliver future savings. Includes support to partner organisations who take on the delivery of services.	
Reserves/Provision/Creditor	Insurance Funds	(236,217.09)		(236,217.09)		(236,217.09)		(236,217.09)		(236,217.09)	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	(228,953.00)		(228,953.00)		(228,953.00)		(228,953.00)		(228,953.00)	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	(944,848.78)	75,000.00	(869,848.78)	75,000.00	(794,848.78)	75,000.00	(719,848.78)	75,000.00	(644,848.78)	Stop Loss Insurance - Self insurance to cover fire policy excesses on school buildings and other adhoc costs including lead roof theft and flooding	
Reserves	BSF Lifecycle and FM	(39,286.80)		(39,286.80)		(39,286.80)		(39,286.80)		(39,286.80)	This is cost of the ongoing maintenance of the Attenuation basin at Ercall Wood - to be transferred to another area when identified.	
Total Specific Earmarked Balances Identified as Risks		(12,878,647.57)	1,655,000.00	(11,223,647.57)	1,655,000.00	(9,568,647.57)	1,655,000.00	(7,913,647.57)	1,655,000.00	(6,258,647.57)		
Specific Earmarked Service Balances												
Reserves	Elections Equalisation Reserve	(122,990.91)	(55,000.00)	(177,990.91)	(55,000.00)	(232,990.91)	100,000.00	(132,990.91)	55,000.00	(77,990.91)	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 2019
Reserves	Voluntary Sector Support	(500,000.00)	500,000.00	0.00		0.00		0.00		0.00	To support new approaches to joint working with the voluntary sector and community groups aligned to the delivery of ongoing savings.	
Reserves	Madeley Sports Hub (3 g pitch)	(427,000.00)		(427,000.00)	427,000.00	0.00		0.00		0.00	Fully committed to the capital programme.	
Reserves	50th Anniversary Events	(200,000.00)	200,000.00	0.00		0.00		0.00		0.00	Funding to support events to celebrate Telford's 50th anniversary; approved in 16/17 outturn report.	
Reserves	Estate Car parking	(750,000.00)	50,000.00	(700,000.00)	700,000.00	0.00		0.00		0.00	Funding for estate car parking improvements - approved in 16/17 outturn report.	
Reserves	Public Realm - Southwater Greenspace	(400,000.00)		(400,000.00)	400,000.00	0.00		0.00		0.00	Committed to the development of Southwater public realm; approved in 16/17 outturn report.	
Reserves	OD Initiatives	(250,000.00)	250,000.00	0.00		0.00		0.00		0.00	Investment in the workforce; approved in 17/18 budget strategy	
Reserves	Footway Programme Funding	(1,400,000.00)	550,000.00	(850,000.00)	850,000.00	0.00		0.00		0.00	To improve pavements across the borough as part of the Pride Programme	
Reserves	Destination Telford Funding	(275,000.00)		(275,000.00)	275,000.00	0.00		0.00		0.00	To promote Telford as a place to visit or live as part of the drive for inward investment.	
Reserves	Single Status Project Team	(345,337.30)	20,000.00	(325,337.30)	20,000.00	(305,337.30)	150,000.00	(155,337.30)	150,000.00	(5,337.30)	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)		(8,547.00)		(8,547.00)		(8,547.00)	Funding to support any additional cost arising	

## Schedule of Provisions, Reserves and Balances

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Reserves/Provision	Balance Control Mechanism / Residual balances from closed schools	(167,040.88)	50,000.00	(117,040.88)	50,000.00	(67,040.88)	50,000.00	(17,040.88)	17,040.88	0.00	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	Early Help Plan	(48,239.90)	35,000.00	(13,239.90)	13,239.90	0.00	0.00	0.00	0.00	0.00	Required t o Support Early Help Action Plan, employment of an additional BSO.	
Reserves	Joint Commissioning Balance	(26,438.59)		(26,438.59)	10,000.00	(16,438.59)	16,438.59	0.00	0.00	0.00	To support ongoing restructure to deliver savings	
Reserves	Childrens Services	(30,393.80)	30,393.80	0.00		0.00		0.00		0.00	To be used to support strengthening practice initiative - work with Kensington & Chelsea council.	
Reserves	Safer Communities cwfd	(30,110.90)	30,110.90	0.00		0.00		0.00		0.00	Committed to fund CCTV work due to take place in 2017/18	
Reserves	Youth Projects Support	(39,021.37)	2,122.00	(36,899.37)	0.00	(36,899.37)	0.00	(36,899.37)	0.00	(36,899.37)	Funding of Youth Parliament and required to build community capacity and resilience for Youth and Family support	
Reserves	Education Welfare Balance	(44,967.89)	27,000.00	(17,967.89)	10,000.00	(7,967.89)	7,967.89	0.00		0.00	Income from fixed penalty notices re Truancy etc - held to support budget if shortfall in income and fund training and resources costs associated with this process. Funding of 1 additional posts.	
Reserves	School Reorganisation Reserve	(419,149.82)	275,000.00	(144,149.82)		(144,149.82)		(144,149.82)		(144,149.82)	Monies carried forward as a reserve against the possible unfavourable balance on schools conversions to academy status. 2017/18 call on reserve is based upon Charlton's expected sponsored conversion during 2017/18 and an estimate of the deficit at the conversion date.	
Reserves	PCT monies	(229,625.29)	9,428.00	(220,197.29)	0.00	(220,197.29)	0.00	(220,197.29)	0.00	(220,197.29)	Committed to budget strategy	
Reserves	Transforming Social Care Grant	(66,964.06)	19,751.00	(47,213.06)	47,213.06	0.00	0.00	0.00	0.00	0.00	Funds posts supporting the transformation of ASC	
Reserves	Young Persons Substance Misuse	(9,832.50)	9,832.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	To be used to cover additional costs of DARs IT system and additional licences as part of transformation to whole system approach to IT systems in EHS.	This is a commuted sum for Coakbrookdale Water Course - each year monitoring is done & once in every 4 years works are done to maintain water courses. Work last completed in 14/15.
Reserves Reserves	Public Health Transition Grant Legal Reserve	(29,204.73) (139,423.40)		(29,204.73) (139,423.40)	50,000.00	(29,204.73) (89,423.40)	50,000.00	(29,204.73) (39,423.40)	39,423.40	(29,204.73) 0.00	To offset pressures in 2016/17 For standards investigations and Legal Staffing	
Reserves	Customer Services & Benefits	(292,775.35)	80,000.00	(212,775.35)	140,000.00	(72,775.35)	45,000.00	(27,775.35)	27,775.35	0.00	To support additional staffing costs as a result of Welfare Reform changes and to support the revenue position.	
Reserves	Member Dvpt Reserve	(5,000.00)		(5,000.00)	5,000.00	0.00		0.00		0.00	To be spent on training and equipment as required	
Reserves	Coalbrookdale Water Course	(128,658.65)	50,000.00	(78,658.65)	0.00	(78,658.65)	50,000.00	(28,658.65)		(28,658.65)	Coalbrookdale Water course drawdown as and when required each year.	
Reserves	Environmental Pressures	(758,826.43)	400,000.00	(358,826.43)	230,495.98	(128,330.45)	128,330.45	0.00		0.00	This includes Pride funding and PETS	
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) and as a contingency in case the technology does not ensure the quality of the "stuff" piped out to STW system. This was a new design to deliver the ongoing savings, the revenue budget just covers the annual running / monitoring costs. The budget will not cover the costs of cleaning. When it is required in the future	
Reserves	Sums held on behalf of others	(9,810.45)	9,810.45	0.00		0.00		0.00		0.00		
Reserves	Development Planning System	(100,000.00)	100,000.00	0.00		0.00		0.00		0.00	Balance was held for 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.	
Reserves	Capacity Fund - Skills Analysis	(14,856.00)	14,856.00	0.00		0.00		0.00		0.00	Research of skills gaps surveys	
Reserves	Capacity Fund - Targeted Marketing Campaign	(11,250.34)	11,250.34	0.00		0.00		0.00		0.00	Destination Telford .	Fully committed in 16/17, supplementing Destination Telford.

**Schedule of Provisions, Reserves and Balances**

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Fund Balances	Destination Telford	(25,678.93)	25,678.93	0.00		0.00		0.00		0.00	Destination Telford .	Committed in 17/18.
Reserves	Development Control Highways	(14,251.46)	14,251.46	0.00		0.00		0.00		0.00	Highways Development Control officer post.	Committed in 17/18.
Reserves	Environmental Services Gen Reserve	(25,000.00)	25,000.00	0.00		0.00		0.00		0.00	Granville House Refurb fund £16k, Eastern Primary Clean £25k, Cleaning of drains and gullies £25k, Drainage schemes £30k, road sweeping £30k, Castlefields Way £15k.	
Reserves	Cashless Catering	(292,981.00)	175,000.00	(117,981.00)	117,981.00	0.00		0.00		0.00	Reserve to fund Cashless catering upgrade.	
Reserves	Leisure Grant Holding Account	(37,325.57)	37,325.57	0.00		0.00		0.00		0.00		Committed to in year position.
Reserves	Sponsorship Fund	(86,909.26)		(86,909.26)		(86,909.26)		(86,909.26)		(86,909.26)	Funding for apprentices	
Reserves	Local Plan Enquiry	(129,289.19)	129,289.19	0.00		0.00		0.00		0.00	Public Examination of Local Plan	Enquiry completed in 2017. Awaiting final invoices.
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.	There is no revenue budget available for these costs and therefore balance is required to reduce revenue pressure.
Reserves	Definitive Mapping Fund	(19,861.75)	19,861.75	0.00		0.00		0.00		0.00	Set aside to fund Technician post up to Sept 2017.	Committed to in year position.
Reserves	Youth Unemployment	(943,520.85)	343,520.85	(600,000.00)	300,000.00	(300,000.00)	300,000.00	0.00		0.00	Reserve created to extend Tackling Youth unemployment up to 2020.	
Reserves	Bus Subsidy Reserve	(375,000.00)	154,038.00	(220,962.00)	150,000.00	(70,962.00)	70,962.00	0.00		0.00	To fund the shortfall in subsidised bus routes	
Reserves	Housing Investment Programme	(101,198.58)	101,198.58	0.00		0.00		0.00		0.00	Reserve for Housing investment costs council side	
Reserves	HCA Liability Fund	(1,802,542.80)	147,000.00	(1,655,542.80)	582,000.00	(1,073,542.80)		(1,073,542.80)		(1,073,542.80)	received as part of HCA land deal; fully committed	
Reserves	Waste Contract Sinking Fund	(1,541,226.95)	312,615.00	(1,228,611.95)	312,615.00	(915,996.95)	390,000.00	(525,996.95)		(525,996.95)	Enable the ongoing management of new Waste contract.	Fully committed for new Waste contract.
Reserves	Pride in Your Community	(91,167.28)	91,167.28	0.00		0.00		0.00		0.00	Fully committed for Pride	
Reserves	Grounds & Cleansing Contract	(149,640.00)		(149,640.00)	149,640.00	0.00		0.00		0.00	To support the re-procurement of the Highways contract and Grounds & Cleansing contract. Will be used in 2018/19 for Legal, Commercial and Finance Support	
Reserves	Telford Town Park Commuted Sums	(39,980.00)	(19,990.00)	(59,970.00)	(19,990.00)	(79,960.00)	(19,990.00)	(99,950.00)		(99,950.00)	Balance to be built up over 10 years to fund management and maintenance plan for further ten years after 2020.	
Reserves	Parish Environmental Teams	(670,807.26)	237,642.00	(433,165.26)	230,000.00	(203,165.26)	203,165.26	0.00		0.00	Balance of Parish Contribution to scheme to fund materials/works.	Expected draw down against parish material spend and additional apprentice costs over and above Parish £5k contribution.
Reserves	Campaigns and Marketing	(250,000.00)	30,000.00	(220,000.00)	120,000.00	(100,000.00)	100,000.00	0.00		0.00	To support initiatives.	
Reserves	Capital grant funding held as a reserve	(447,433.55)		(447,433.55)		(447,433.55)		(447,433.55)		(447,433.55)	Committed to funding the capital programme	
Reserves	Changing Futures	(14,185.00)		(14,185.00)		(14,185.00)		(14,185.00)		(14,185.00)	Monies received from CCG to support Safeguarding initiative in relation to Family Nursing	

**Schedule of Provisions, Reserves and Balances**

Balance Sheet Structure	Description	April 2017 Opening		April 2018 Opening		April 2019 Opening		April 2020 Opening		Estimated Closing Balance 31/3/2021	Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2017	Estimated Change during 2017/18 (additions/withdrawals )	Estimated Closing Balance 31/3/18	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21			
Reserves	Transport	(28,000.00)	0.00	(28,000.00)	28,000.00	0.00		0.00		0.00	Costs for purchase of Sat Nav system for Fleet vehicles and logical system change and for replacement vehicles and adaptations and for Transport work in Commissioning	Reserve to be allocated between SDUs
Reserves	SEN Review Reserve	(100,000.00)	45,000.00	(55,000.00)	55,000.00	0.00		0.00		0.00	To fund additional costs associated with review and introduction of EHCP including external support	
Reserves	Substance Misuse Bond Scheme	(24,351.81)	5,000.00	(19,351.81)	5,000.00	(14,351.81)	5,000.00	(9,351.81)	5,000.00	(4,351.81)	Supports charitable housing options e.g Manning Place & KIP project	
Reserves	New Technology	(100,009.92)	10,000.00	(90,009.92)	20,000.00	(70,009.92)	20,000.00	(50,009.92)	20,000.00	(30,009.92)	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	Committed in 17/18.
reserves	Organisational Improvement Fund	(62,181.20)	(411,072.80)	(473,254.00)	100,000.00	(373,254.00)	100,000.00	(273,254.00)	100,000.00	(173,254.00)	To fund Organisational Improvement Programme	
Reserves	Cooperative Council Initiatives	(245.15)	245.15	0.00		0.00		0.00		0.00	To pump prime new income initiatives	
Reserves	Library Self Service Facilities	(27,522.44)	27,522.44	0.00		0.00		0.00		0.00	Used to fund replacement of public access PC's within Libraries, set up and Internet Cafe and support Library Self Serve facilities. This will be required to support the transfer of Library services to Parishes.	
Reserves	Crisis Assistance Reserve	(81,244.99)	39,000.00	(42,244.99)	10,000.00	(32,244.99)	10,000.00	(22,244.99)	10,000.00	(12,244.99)	To support work on crisis assistance scheme including a grant to the CAB and Just Credit union.	
Reserves	Graphic Design - PC Replacement Reserve	(4,959.69)		(4,959.69)		(4,959.69)		(4,959.69)		(4,959.69)	For replacement equipment	
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.	
Reserves	Car parking Enforcement	(10,500.00)	10,500.00	0.00		0.00		0.00		0.00	To support budget position	
Reserves	Delivery & Planning Reserve	(26,877.97)	(35,619.00)	(62,496.97)		(62,496.97)		(62,496.97)		(62,496.97)	IEWM Grant to fund training costs	
Reserves	Finance	(65,268.81)		(65,268.81)		(65,268.81)		(65,268.81)		(65,268.81)	To provide specialist advice, additional hours and support for Finance	
Reserves	Modern Apprentice Reserve	(75,000.00)	7,000.00	(68,000.00)	7,000.00	(61,000.00)	7,000.00	(54,000.00)	7,000.00	(47,000.00)	To fund modern apprentices across the 2 accountancy teams (no base budget).	
Reserves	Treasury Management Reserve	(60,000.00)	30,000.00	(30,000.00)	30,000.00	0.00		0.00		0.00	Set aside to provide support for any technical advice needed	
Reserves	Revenues Reserve	(160,000.00)		(160,000.00)		(160,000.00)		(160,000.00)		(160,000.00)	To support the service provision.	
Reserves	Resource Link Reserve	(125,000.00)		(125,000.00)	125,000.00	0.00		0.00		0.00	To support the implementation of the new HR	
Reserves	Rights of Way Reserve	(100,000.00)	100,000.00	0.00		0.00		0.00		0.00	To fund improvements and upgrades	
Reserves	Transport & Highways Reserve	(150,000.00)	150,000.00	0.00		0.00		0.00		0.00	Used to fund shortfall in Engineering income target for 2017/18	
Reserves	Public Protection Reserve	(25,000.00)		(25,000.00)	12,500.00	(12,500.00)	12,500.00	0.00		0.00	Required to support revenue budget	
Reserves	High Street Challenge	(700,000.00)	100,000.00	(600,000.00)	600,000.00	0.00		0.00		0.00	To support improvements and growth in our High Streets	
Reserves	PCT Contribution to Health Hub	(30,000.00)	30,000.00	0.00		0.00		0.00		0.00	To fund channel shift costs in 2017/18	
Reserves	Co Operative Council & Commercial Projects Fund- Reserve	(47,250.26)	47,250.26	0.00		0.00		0.00		0.00	To be used for Commercial projects - and other issues - Wellington Health Suite / Private Wire feasibility. May not be required until 18/19.	
Reserves	Fleet Reserve	(77,130.00)	77,130.00	0.00		0.00		0.00		0.00	To be used to purchase outright Bus in 17/18.	
Reserves	Town Park - High Ropes	(30,000.00)	30,000.00	0.00		0.00		0.00		0.00	To fund the I2S High Ropes development.	Committed in 17/18.
Reserves	CLM Licence	(3,350.00)	3,350.00	0.00		0.00		0.00		0.00		
Reserves	Child Sexual Exploitation	(6,480.00)	3,240.00	(3,240.00)	3,240.00	0.00		0.00		0.00	Used to fund support for CSE cases	
Reserves	Transformation Posts Reserve	(98,000.00)	27,535.00	(70,465.00)	51,870.00	(18,595.00)	18,595.00	0.00		0.00	To support transformation of EHS and delivery of new Target operating model	
Reserves	Unaccompanied Asylum Seekers	(48,885.00)	48,885.00	0.00		0.00		0.00		0.00	All to be applied in 17/18 to offset costs incurred supporting unaccompanied asylum seekers	
Reserves	Community Engagement Reserve	(11,687.00)		(11,687.00)		(11,687.00)		(11,687.00)		(11,687.00)		
Reserves	My Options	(52,774.35)	30,000.00	(22,774.35)	0.00	(22,774.35)	0.00	(22,774.35)	0.00	(22,774.35)	Used to support social work placements	
Reserves	Social Work Training Reserve	(19,020.71)	19,020.71	0.00		0.00		0.00		0.00	Fully Committed for use in 2017/18 - ringfenced for Public Health purposes	
reserves	Public Health Grant	(258,937.87)		(258,937.87)		(258,937.87)		(258,937.87)		(258,937.87)		
Reserves	Joint Arrangement			0.00		0.00		0.00		0.00		
Reserves	Early Help Partnership	(69,263.53)		(69,263.53)		(69,263.53)		(69,263.53)		(69,263.53)	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 (as directed by the Early Help Partnership Board and in response to the recent Early Help and Support Restructure)	
Reserves	Change Programme	(140,000.00)	16,076.00	(123,924.00)	123,924.00	0.00		0.00		0.00	To support work on CIP and Target Operating Model changes including locality working.	
Reserves	Workforce Development	(18,654.00)	18,654.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	This is required to ensure new ways of working re assessment & support planning are embedded in day to day working. As part of	



Schedule of Provisions, Reserves and Balances

Balance Sheet Structure	Description	April 2017 Opening		April 2018 Opening		April 2019 Opening		April 2020 Opening		Estimated Closing Balance 31/3/2021	Purpose - brief reason for the reserve/balance	Comment on level/appropriateness of value held
		Actual Closing Balance 31/3/2017	Estimated Change during 2017/18 (additions/withdrawals )	Estimated Closing Balance 31/3/18	Estimated Change during 2018/19	Estimated Closing Balance 31/3/19	Estimated Change during 2019/20	Estimated Closing Balance 31/3/20	Estimated Change during 2020/21			
Reserves	Winter Pressures	(125,000.00)	50,000.00	(75,000.00)	50,000.00	(25,000.00)	25,000.00	0.00	0.00	0.00	To meet any additional costs as a result of pressure on ASC and the hospitals	
Reserves	Care Bill Phase 2	(140,000.00)	10,000.00	(130,000.00)	30,000.00	(100,000.00)	100,000.00	0.00	0.00	0.00	In place to continue to work towards the implementation of the Care Act phase 2 or any alternative proposed by the Government - additional resources requirement.	In line with reserves previously required for Phase 1
Reserves	Capacity Building Projects	(160,000.00)	0.00	(160,000.00)	84,565.00	(75,435.00)	75,435.00	0.00	0.00	0.00	To fund additional posts as and when required to meet capacity issues	Limited funding
Reserves	Adults Safeguarding Board	(38,066.03)	24,240.00	(13,826.03)	6,318.00	(7,508.03)	7,508.03	0.00	0.00	0.00	Relates to any carryforward of the funding made by the Council as part of the arrangement with Partners - to be reinvested in the work of the Board.	
Reserves	S75 BCF Pool	(159,922.40)	37,593.00	(122,329.40)	122,329.40	0.00	0.00	0.00	0.00	0.00	Reinvestment of any underspend of the amount paid to the Council via the BCF pooled arrangement	
Reserves	BCF/TCP Section 75 Agreement Pooled Fund Reserve	(330,000.00)	0.00	(330,000.00)	0.00	(330,000.00)	0.00	(330,000.00)	0.00	(330,000.00)	In place for mitigation of any financial risks associated with BCF or TCP. Uncertainty around TCP funding transfers and pressure on BCF schemes to deliver target DTOC	A TCP placement due to complexity could be in the region of £200k per annum
Reserves	Homelessness Prevention	(19,175.00)	19,175.00	0.00		0.00		0.00		0.00	Reserve to fund ManInPlace in 17/18.	Committed in 17/18.
Reserves	Growth Hub Development	(10,045.95)	8,950.00	(1,095.95)	1,095.95	0.00		0.00		0.00		Committed in 17/18.
Reserves	Green Deal Funding	(2,039.94)	2,039.94	0.00		0.00		0.00		0.00	To be repaid.	Repaid in 17/18.
Reserves	Innovation fund	(98,174.00)	89,000.00	(9,174.00)	9,174.00	0.00		0.00		0.00	Fund set aside to support promotions of High Streets and Local centres. Residual projects ongoing.	
Reserves	Revitalise Fund (Pride In Your High Street)	(386,031.27)	386,031.27	0.00		0.00		0.00		0.00	Revitalise fund approved to fund Bids put	Full value committed to fund Revitalise Fund
Reserves	Creative Development	(25,783.46)		(25,783.46)		(25,783.46)		(25,783.46)		(25,783.46)	Fund set aside for new culture zone website and events	
Reserves	Time for Me offer	(14,610.50)		(14,610.50)		(14,610.50)		(14,610.50)		(14,610.50)	Pooled budget relating to ongoing projects	
Reserves	Leisure/Aspirations Invest to Save Funding	(82,912.02)	82,912.02	0.00		0.00		0.00		0.00	Condition of grant that we build up a replacement fund. This will be applied when expenditure is incurred each year. £13k sinking fund contribution budget pa had been taken in previous savings rounds.	No budgeted provision
Reserves	ICT Reserves & Provisions	(171,076.54)	146,201.00	(24,875.54)	24,875.54	0.00		0.00		0.00	Support Pricing model, various posts and contributions to capital.	Fully required.
Reserves	Tennis Centre Sinking Fund			0.00		0.00		0.00		0.00	Sinking Fund	
Reserves	Procurement Advice reserve	(29,561.00)	29,561.00	0.00		0.00		0.00		0.00	For GPC Advice & Procurement systems	
Reserves	TCP Commissioning Contribution	(37,325.00)	37,325.00	0.00	0.00	0.00		0.00		0.00		
Reserves	World Heritage Lottery Fund	(5,000.00)	5,000.00	0.00		0.00		0.00		0.00	Now agreed with IGMT	
Reserves	Young Persons Substance Misuse	(74,891.17)	62,891.17	(12,000.00)		(12,000.00)		(12,000.00)		(12,000.00)	funding of a peer support and mentoring offer for children and young people with drug and alcohol problems	
Reserves	Street Games	(2,353.08)	2,353.08	0.00		0.00		0.00		0.00	Grant funding	
Reserves	Culture	(54,257.58)	25,700.00	(28,557.58)	28,557.58	0.00		0.00		0.00	To fund ongoing events	
Reserves	Carers Services	(29,500.24)	29,500.24	0.00		0.00		0.00		0.00	Supports delivery of future strategy-ie support for respite	
Reserves	Accommodation	(20,625.32)	20,625.32	0.00		0.00		0.00		0.00	To be used to support Accommodation Strategy.	Committed in 17/18.
Total Specific Earmarked Service Balances		(19,278,767.11)	6,055,187.32	(13,223,579.79)	6,643,644.41	(6,579,935.38)	2,022,912.22	(4,557,023.16)	431,239.63	(4,125,783.53)		
Overall Total		(88,286,196.16)	10,115,042.16	(78,171,154.00)	10,662,008.41	(67,509,145.59)	5,830,648.99	(61,678,496.60)	3,723,058.81	(57,955,437.79)		