

#### Appendix D - General Fund Reserves 2021/22 to 2024/25

|   | 2020/21<br>£'000 | 2021/22<br>£'000 | 2022/23<br>£'000 | 2023/24<br>£'000 | 2024/25<br>£'000 |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Reserves Summary</b>                     |                  |                  |                  |                  |                  |
| Balance b/d                                 | (10,090)         | (5,805)          | (6,049)          | (5,759)          | (5,406)          |
| Transfers from Earmarked Reserves (Revenue) | 2,604            | 448              | 107              | 197              | 0                |
| Transfers from Earmarked Reserves (Capital) | 3,257            | 350              | 737              | 334              | 0                |
| Transfers to Earmarked Reserves             | (1,576)          | (1,041)          | (554)            | (178)            | (54)             |
| Balance c/d                                 | (5,805)          | (6,049)          | (5,759)          | (5,406)          | (5,459)          |

|   | 2020/21<br>£'000 | 2021/22<br>£'000 | 2022/23<br>£'000 | 2023/24<br>£'000 | 2024/25<br>£'000 |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Council Tax Reserve</b>                  |                  |                  |                  |                  |                  |
| Balance b/d                                 | (2,060)          | (1,448)          | (1,478)          | (1,527)          | (1,416)          |
| Transfers from Earmarked Reserves (Revenue) | 606              | 8                | 0                | 120              | 0                |
| Transfers from Earmarked Reserves (Capital) | 55               | 12               | 0                | 0                | 0                |
| Transfers to Earmarked Reserves             | (49)             | (49)             | (49)             | (9)              | (49)             |
| Balance c/d                                 | (1,448)          | (1,478)          | (1,527)          | (1,416)          | (1,465)          |

|   | 2020/21<br>£'000 | 2021/22<br>£'000 | 2022/23<br>£'000 | 2023/24<br>£'000 | 2024/25<br>£'000 |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Investment and Growth Reserve</b>        |                  |                  |                  |                  |                  |
| Balance b/d                                 | (5,263)          | (1,438)          | (1,593)          | (1,195)          | (894)            |
| Transfers from Earmarked Reserves (Revenue) | 1,805            | 363              | 30               | 0                | 0                |
| Transfers from Earmarked Reserves (Capital) | 3,172            | 338              | 737              | 334              | 0                |
| Transfers to Earmarked Reserves             | (1,152)          | (856)            | (369)            | (33)             | (5)              |
| Balance c/d                                 | (1,438)          | (1,593)          | (1,195)          | (894)            | (898)            |

|  | 2020/21<br>£'000 | 2021/22<br>£'000 | 2022/23<br>£'000 | 2023/24<br>£'000 | 2024/25<br>£'000 |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>Replacement and Refurbishment Reserve</b> |                  |                  |                  |                  |                  |
| Balance b/d                                  | (95)             | (116)            | (175)            | (234)            | (293)            |
| Transfers from Earmarked Reserves (Revenue)  | 115              | 77               | 77               | 77               | 0                |
| Transfers from Earmarked Reserves (Capital)  | 0                | 0                | 0                | 0                | 0                |
| Transfers to Earmarked Reserves              | (136)            | (136)            | (136)            | (136)            | 0                |
| Balance c/d                                  | (116)            | (175)            | (234)            | (293)            | (293)            |

|   | 2020/21<br>£'000 | 2021/22<br>£'000 | 2022/23<br>£'000 | 2023/24<br>£'000 | 2024/25<br>£'000 |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Transformation Reserve</b>               |                  |                  |                  |                  |                  |
| Balance b/d                                 | (141)            | (69)             | (69)             | (69)             | (69)             |
| Transfers from Earmarked Reserves (Revenue) | 43               | 0                | 0                | 0                | 0                |
| Transfers from Earmarked Reserves (Capital) | 29               | 0                | 0                | 0                | 0                |
| Transfers to Earmarked Reserves             | 0                | 0                | 0                | 0                | 0                |
| Balance c/d                                 | (69)             | (69)             | (69)             | (69)             | (69)             |

|   | 2020/21<br>£'000 | 2021/22<br>£'000 | 2022/23<br>£'000 | 2023/24<br>£'000 | 2024/25<br>£'000 |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Earmarked Grants Reserve</b>             |                  |                  |                  |                  |                  |
| Balance b/d                                 | (453)            | (657)            | (657)            | (657)            | (657)            |
| Transfers from Earmarked Reserves (Revenue) | 35               | 0                | 0                | 0                | 0                |
| Transfers from Earmarked Reserves (Capital) | 0                | 0                | 0                | 0                | 0                |
| Transfers to Earmarked Reserves             | (239)            | 0                | 0                | 0                | 0                |
| Balance c/d                                 | (657)            | (657)            | (657)            | (657)            | (657)            |

|   | <b>2020/21</b> | <b>2021/22</b> | <b>2022/23</b> | <b>2023/24</b> | <b>2024/25</b> |
|---|----------------|----------------|----------------|----------------|----------------|
|   | <b>£'000</b>   | <b>£'000</b>   | <b>£'000</b>   | <b>£'000</b>   | <b>£'000</b>   |
| Usable reserves - General Fund              |                |                |                |                |                |
| Balance b/d                                 | (2,078)        | (2,078)        | (2,078)        | (2,078)        | (2,078)        |
| Transfers from Earmarked Reserves (Revenue) | 0              | 0              | 0              | 0              | 0              |
| Transfers from Earmarked Reserves (Capital) | 0              | 0              | 0              | 0              | 0              |
| Transfers to Earmarked Reserves             | 0              | 0              | 0              | 0              | 0              |
| Balance c/d                                 | (2,078)        | (2,078)        | (2,078)        | (2,078)        | (2,078)        |