

APPENDIX D - RESERVES

Reserves Summary	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Balance b/d	13,087	8,455	7,746	7,630	7,548
Transfers from Earmarked Reserves (Revenue)	(3,248)	(263)	(271)	(271)	(271)
Transfers from Earmarked Reserves (Capital)	(2,765)	(681)	(89)	(55)	(55)
Transfers to Earmarked Reserves	1,381	235	244	244	244
Balance c/d	8,455	7,746	7,630	7,548	7,466

Council Tax Reserve	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Balance b/d	1,839	1,843	1,852	1,890	1,928
Transfers from Earmarked Reserves (Revenue)	(8)	0	(8)	(8)	(8)
Transfers from Earmarked Reserves (Capital)	(28)	0	0	0	0
Transfers to Earmarked Reserves	40	9	46	46	46
Balance c/d	1,843	1,852	1,890	1,928	1,966

Investment and Growth Reserve	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Balance b/d	4,063	2,336	1,573	1,374	1,209
Transfers from Earmarked Reserves (Revenue)	(209)	(169)	(169)	(169)	(169)
Transfers from Earmarked Reserves (Capital)	(2,720)	(681)	(89)	(55)	(55)
Transfers to Earmarked Reserves	1,202	87	59	59	59
Balance c/d	2,336	1,573	1,374	1,209	1,044

Replacement and Refurbishment Reserve	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Balance b/d	231	276	321	366	411
Transfers from Earmarked Reserves (Revenue)	(77)	(94)	(94)	(94)	(94)
Transfers from Earmarked Reserves (Capital)	(17)	0	0	0	0
Transfers to Earmarked Reserves	139	139	139	139	139
Balance c/d	276	321	366	411	456

Transformation Reserve	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Balance b/d	54	54	54	54	54
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	54	54	54	54	54

Earmarked Grants Reserve	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Balance b/d	4,822	1,868	1,868	1,868	1,868
Transfers from Earmarked Reserves (Revenue)	(2,954)	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	1,868	1,868	1,868	1,868	1,868

Usable reserves - General Fund	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
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

Reserves Summary (Excluding the General Reserve including Spalding Special)	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Balance b/d	11,009	6,377	5,668	5,552	5,470
Transfers from Earmarked Reserves (Revenue)	(3,248)	(263)	(271)	(271)	(271)
Transfers from Earmarked Reserves (Capital)	(2,765)	(681)	(89)	(55)	(55)
Transfers to Earmarked Reserves	1,381	235	244	244	244
Balance c/d	6,377	5,668	5,552	5,470	5,388