

Appendix D - SHDC - General Fund Reserves 2022/23 to 2026/27

	2022/23	2023/24	2024/25	2025/26	2026/27
	£'000	£'000	£'000	£'000	£'000
Reserves Summary					
Balance b/d	13,480	8,448	7,471	7,443	7,449
Transfers from Earmarked Reserves (Revenue)	(3,852)	(176)	(184)	(184)	(184)
Transfers from Earmarked Reserves (Capital)	(2,561)	(1,036)	(89)	(55)	(55)
Transfers to Earmarked Reserves	1,381	235	245	245	245
Balance c/d	8,448	7,471	7,443	7,449	7,455

	2022/23	2023/24	2024/25	2025/26	2026/27
	£'000	£'000	£'000	£'000	£'000
Council Tax Reserve					
Balance b/d	1,786	1,432	1,441	1,479	1,517
Transfers from Earmarked Reserves (Revenue)	(394)	0	(8)	(8)	(8)
Transfers from Earmarked Reserves (Capital)	0	0	0	0	0
Transfers to Earmarked Reserves	40	9	46	46	46
Balance c/d	1,432	1,441	1,479	1,517	1,555

	2022/23	2023/24	2024/25	2025/26	2026/27
	£'000	£'000	£'000	£'000	£'000
Investment and Growth Reserve					
Balance b/d	4,442	2,881	1,833	1,705	1,611
Transfers from Earmarked Reserves (Revenue)	(202)	(99)	(99)	(99)	(99)
Transfers from Earmarked Reserves (Capital)	(2,561)	(1,036)	(89)	(55)	(55)
Transfers to Earmarked Reserves	1,202	87	60	60	60
Balance c/d	2,881	1,833	1,705	1,611	1,517

	2022/23	2023/24	2024/25	2025/26	2026/27
	£'000	£'000	£'000	£'000	£'000
Replacement and Refurbishment Reserve					
Balance b/d	209	171	233	295	357
Transfers from Earmarked Reserves (Revenue)	(177)	(77)	(77)	(77)	(77)
Transfers from Earmarked Reserves (Capital)	0	0	0	0	0
Transfers to Earmarked Reserves	139	139	139	139	139
Balance c/d	171	233	295	357	419

	2022/23	2023/24	2024/25	2025/26	2026/27
	£'000	£'000	£'000	£'000	£'000
Transformation Reserve					
Balance b/d	71	71	71	71	71
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	71	71	71	71	71

	2022/23	2023/24	2024/25	2025/26	2026/27
	£'000	£'000	£'000	£'000	£'000
Earmarked Grants Reserve					
Balance b/d	4,894	1,815	1,815	1,815	1,815
Transfers from Earmarked Reserves (Revenue)	(3,079)	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	1,815	1,815	1,815	1,815	1,815

	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
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

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	11,402	6,370	5,393	5,365	5,371
Transfers from Earmarked Reserves (Revenue)	(3,852)	(176)	(184)	(184)	(184)
Transfers from Earmarked Reserves (Capital)	(2,561)	(1,036)	(89)	(55)	(55)
Transfers to Earmarked Reserves	1,381	235	245	245	245
Balance c/d	6,370	5,393	5,365	5,371	5,377