

Schedule of Reserves and Provisions 2024-25 to 2027-28

Appendix 3

	Forecast Balance at 31 March 2024 £m	Forecast Balance at 31 March 2025 £m	Forecast Balance at 31 March 2026 £m	Forecast Balance at 31 March 2027 £m	Forecast Balance at 31 March 2028 £m
General Fund	50.955	50.955	50.955	50.955	50.955
Total General Reserve	50.955	50.955	50.955	50.955	50.955
Housing Revenue Account (HRA)	28.175	20.639	14.356	8.348	8.348
Major Repairs - HRA	9.723	8.668	9.086	9.602	10.118
HRA Capital Investment	1.562	0.235	0.350	0.305	0.305
Total Earmarked HRA Reserves	39.460	29.542	23.792	18.255	18.771
Balances held by Schools	6.298	4.347	0.024	(4.621)	(4.621)
Borderlands Energy Masterplan	0.808	-	-	-	-
Community Led Housing	0.536	0.136	0.136	0.136	0.136
Council Commissioned Services	4.868	0.168	0.168	0.168	0.168
Council Tax Hardship and Discount Scheme	1.771	0.045	0.045	0.045	0.045
Council Transformation Fund	13.775	10.923	9.900	9.402	9.402
Dedicated Schools Grant	0.639	(2.361)	(2.361)	(2.361)	(2.361)
Empty Dwelling Management Order	0.094	0.024	0.009	0.006	-
Estates Rationalisation	4.562	1.519	-	-	-
Fire and Rescue Service HMICFRS Improvement	0.008	0.008	0.008	0.008	0.008
Firefighters' Immediate Detriment	0.200	0.200	0.200	0.200	0.200
Firefighters Pension Fund Admin Grant	0.033	0.033	0.033	0.033	0.033
Haltwhistle Repairs	0.066	0.066	0.066	0.066	0.066
Highways Commuted Maintenance Funds	1.073	1.020	0.965	0.912	0.857
Insurance	7.322	7.268	7.268	7.268	7.268
Legal Challenges	0.734	0.634	0.534	0.534	0.534
Open Spaces Maintenance Agreements	0.083	0.070	0.058	0.045	0.045
Planning Delivery Grant	1.038	0.838	0.743	0.490	-
Problematic Empty Properties	0.032	0.001	0.001	0.001	0.001
Recruitment and Retention	0.439	0.439	0.439	0.439	0.439
Regeneration Additional Capacity	0.405	0.255	0.054	-	-
Regeneration Development	1.836	1.836	0.504	-	-
Repairs and Maintenance	0.250	0.250	0.250	0.250	0.250
Replacement of Defective Street Lanterns	2.420	1.920	1.420	0.920	0.420
Restructuring	0.676	0.676	0.676	0.676	0.676
Revenue Grants	13.248	10.478	7.990	6.319	5.691
School Libraries	0.007	0.007	0.007	0.007	0.007
Sealodge Repairs	0.025	0.025	0.025	0.025	0.025
Section 106	18.570	16.519	15.094	15.094	12.394
Severe Weather	3.207	3.207	3.207	3.207	3.207
Social Fund	0.493	0.493	0.313	0.133	-
Sports Development	0.287	0.277	0.267	0.257	0.247
Strategic Management	41.289	20.405	9.617	9.652	10.712
Transformation of the Revenues and Benefits Service	0.155	0.155	0.155	0.155	0.155
Winter Services	1.750	1.750	1.750	1.750	1.750
Total Earmarked Reserves	128.997	83.631	59.565	51.216	47.754
Capital Grants Unapplied	63.478	63.478	63.478	63.478	63.478
Capital Receipts	0.092	0.092	0.092	0.092	0.092
Capital Receipts - HRA	7.843	0.242	0.087	0.132	0.132
Total Capital Reserves	71.413	63.812	63.657	63.702	63.702
Compensation Claims	0.067	0.037	0.037	0.037	0.037
Estates Rationalisation	0.127	0.127	0.127	0.127	0.127
Business Rates Appeals	7.304	9.604	11.686	13.810	15.977
Total Provisions	7.498	9.768	11.850	13.974	16.141
Total Reserves and Provisions	298.323	237.708	209.819	198.102	197.323