

Appendix C – Useable Reserves

	Opening balance 1st April 2022 £'000	Draws £'000	Additions £'000	Closing balance 31st March 2023 £'000
Revenue Reserves				
A. General Fund Balance	(2,500)	-	-	(2,500)
B. Fully Committed to Existing Spend Programmes				
Designated Underspend Reserve	(616)	616	(300)	(300)
Capital Payments Reserve*	(30,598)	9,655	(4,263)	(25,206)
Revenue Grants Unapplied	(1,300)	567	(365)	(1,098)
IT Services Reserve	(1,020)	-	(807)	(1,827)
Transformation Reserve	(2,602)	570	(250)	(2,282)
Equipment Replacement Reserve	(1,422)	251	(1,015)	(2,186)
	(37,558)	11,659	(7,000)	(32,899)
C. Specific Reserves				
HQ Maintenance Reserve	(815)	46	(212)	(981)
Prince's Trust Reserve	(74)	48	-	(26)
	(889)	94	(212)	(1,007)
D. Risk Mitigation				
Budget Equalisation Reserve	(472)	-	(625)	(1,097)
Capital and Investment Risk Reserve	-	-	(1,002)	(1,002)
	(472)	-	(1,627)	(2,099)
Total Earmarked Revenue Reserves Available	(38,919)	11,753	(8,839)	(36,005)
Total Revenue Reserves	(41,419)	11,753	(8,839)	(38,505)
Capital Reserves*				
Capital Grants Unapplied	-	-	-	-
Capital Receipts Reserve	-	-	-	-
Total Capital Reserves	-	-	-	-
Total Usable Reserves	(41,419)	11,753	(8,839)	(38,505)

* Note: the Capital Payments Reserve is used by the Authority predominantly to fund its capital programme but for accounting purposes is designated a revenue reserve because the original funding source is revenue and the reserve is not restricted for capital spend.