

#### Appendix 4 - Projection of Reserves 2025/26 & 2026/27

			2025/26	2025/26	2025/26	2025/26	2025/26	2026/27	2026/27	2026/27
			1st April	Movement	Movement	Revised	31st March	Movement	Movement	31st March
			2025	Revenue	Capital	Budget	2026	Revenue	Capital	2027
			£	£	£	Changes	£	£	£	£
<b><u>EARMARKED RESERVES</u></b>										
	<b><u>Other</u></b>	<b><u>Purpose of Reserve</u></b>								
RES002	Pension & Restructuring Reserve	To fund future reorganisational changes	(157,761)	(50,000)			(207,761)			(207,761)
RES008	House Survey Reserve	To fund cyclical housing stock condition surveys	(5,617)				(5,617)			(5,617)
RES009	Twinning Reserve	Twinning towns civic visits to Cheltenham	(8,366)				(8,366)			(8,366)
RES010	Flood Alleviation Reserve	To fund future flood resilience work, delegated to the Flood working group for allocation	(235,959)				(235,959)			(235,959)
RES016	Joint Core Strategy Reserve	To fund Joint Core Strategy	(41,780)				(41,780)			(41,780)
RES020	Ubico Reserve	To fund enviromental services provided by Ubico	0	(255,000)			(255,000)			(255,000)
RES022	Homelessness Reserve	To cover future homelessness prevention costs	(41,100)				(41,100)			(41,100)
RES023	Transport Green Initiatives Reserve	To fund Transport Green Initiative Schemes	(33,825)				(33,825)			(33,825)
RES024	New Initiatives reserve	To fund the transformation programme	(127,059)	22,915			(104,144)			(104,144)
RES025	Budget Strategy (Support) Reserve	To support budget strategy	(9,452)			(153,000)	(162,452)	(162,000)		(324,452)
RES026	Social Housing Marketing Assessment (SHMA) Reserve	To fund Social Housing Marketing Assessment work	(49,034)	(2,500)			(51,534)			(51,534)
RES030	Major Developments Reserve	To fund major Developments	(334,937)	(200,000)			(534,937)			(534,937)
			(1,044,890)				(1,682,475)			(1,844,475)
<b><u>Repairs &amp; Renewals Reserves</u></b>										
RES201	Commuted Maintenance Reserve	Developer contributions to fund maintenance	(12,175)	12,172			(3)			(3)
RES204	I.T. Repairs & Renewals Reserve	Replacement fund	(32,037)				(32,037)			(32,037)
RES205	Property Repairs & Renewals Reserve	20 year maintenance fund	(168,000)	102,000			(66,000)			(66,000)
RES206	Delta Place Reserve	maintenance fund	(274,226)	(50,000)			(324,226)			(324,226)
			(486,438)				(422,266)			(422,266)
<b><u>Equalisation Reserves</u></b>										
RES029	Council Tax Appeals Equalisation Reserve	To fund fluctuations in overpayment of court costs	(53,926)				(53,926)			(53,926)
RES102	Planning Appeals Equalisation	Funding for one off appeals cost in excess of revenue budget	(76,612)				(76,612)			(76,612)
RES105	Local Plan Equalisation	Fund cyclical cost of local plan inquiry	(8,095)				(8,095)			(8,095)
RES106	Elections Equalisation	Fund cyclical cost of local elections	(95,832)	(65,000)			(160,832)	135,000		(25,832)
RES107	Car Parking Equalisation	To fund fluctuations in income from closure of car parks	(100,000)				(100,000)			(100,000)
RES108	Business Rates Retention Equalisation	To fund fluctuations in income from retained business rates	(571,015)	(253,985)			(825,000)	360,682		(464,318)
RES109	Cemetery income Equalisation reserve	Additional Crematoria income to 2nd chapel build scheme	(50,000)				(50,000)			(50,000)
RES112	Legal Services Equalisation	To fund one-off legal Expenditure	(600,000)				(600,000)			(600,000)
			(1,555,480)				(1,874,465)			(1,378,783)
<b><u>Reserves for commitments</u></b>										
RES301	Carry Forwards Reserve	Approved budget carry forwards	(422,532)	422,532			0			0
<b><u>CAPITAL</u></b>										
RES402	Capital Reserve - GF	To fund General Fund capital expenditure	0	(200,000)			(200,000)	(200,000)		(400,000)
	<b>TOTAL EARMARKED RESERVES</b>		(3,509,341)				(4,179,207)			(4,045,525)
<b><u>GENERAL FUND BALANCE</u></b>										
B8000 - B8240	General Balance - RR	General balances	(1,285,522)	(560,803)		511,060	(1,335,265)	(428,735)		(1,764,000)
			(1,285,522)				(1,335,265)			(1,764,000)
	<b>TOTAL GENERAL FUND RESERVES AND BALANCES</b>		(4,794,862)	(1,077,669)	0	358,060	(5,514,471)	(295,053)	0	(5,809,524)