

Reserve	Purpose	How and when to use	Opening balance 2025/26 £000	Proposed use in MTFF £000	Unallocated balance £000	Comments
General Reserve	Working balance to cushion cash flows and avoid the need for temporary borrowing. Also, a general contingency to cushion against unexpected events or emergencies	Only in exceptional circumstances where other earmarked reserves cannot fulfil the financial requirement of emergencies Balancing the budget where there is no other means possible.	£376	0	£376	
Capital Reserves	Restricted reserve containing the proceeds of the sales of assets and can only be used to fund future capital expenditure	In accordance with the Capital Programme or newly approved capital projects	£1,254	(£1,232)	£22	Capital Programme & Defra funding repayment risk (£538k)
Warslow Capital Reserve	Restricted reserve containing the proceeds of the sales of assets and can only be used to fund future capital expenditure on Warslow estate	In accordance with the Capital Programme or newly approved capital projects	(£201)	£201	£0	Capital Programme
Warslow Reserve	Contingency for future repairs & maintenance requirements of the estate.	For unbudgeted costs that cannot be met from the baseline budget. Investment in projects/workstreams that generate income	£50	(£27)	£23	

Trails, NL & carpark Reserve	Surpluses generated and set aside to support continuing delivery of services	For unbudgeted costs that cannot be met from the baseline budget. Capital investment in projects/workstreams that generate income	£655	(£490)	£166	Trails resurfacing NL renewables Rock scaling
Woodlands Reserve	Surpluses generated and set aside to support continuing delivery of services	For unbudgeted costs that cannot be met from the baseline budget. Investment in projects/workstreams that generate income	£50	(£20)	£30	Tree safety works
Corporate property Reserve	Surpluses generated and set aside to support continuing delivery of services	For unbudgeted costs that cannot be met from the baseline budget. Capital investment in projects/workstreams that generate income	£113	(£75k)	£38	Aldern House repairs
CMPT Reserve	Surpluses generated and set aside to support continuing delivery of services	For unbudgeted costs that cannot be met from the baseline budget. Capital investment in projects/workstreams that generate income Vehicle replacement	£91		£91	

IT Reserve	For the funding of new IT initiatives, development of IT systems and business continuity over and above insured values	Used to support spending in support of the ongoing development of IT initiatives or where the baseline budget cannot meet unexpected costs.	£429	(£31k)	£398	Planning system capital costs Costs above baseline budget
Minerals Reserve	Voluntary funds set aside for any future legal fees that may arise	To fund one off settlement costs not in the baseline budget	£567		£567	
Corporate Operational Reserve	Surpluses generated and set aside to support continuing delivery of services which cannot be met from other earmarked reserves	For unbudgeted costs that cannot be met from the baseline budget. Investment in projects/workstreams that generate income.	£2,532	(£2,139)	£393	Redundancies Digitising project Website MTFF future years funding RMM pay funding Incentive policy
Matched funding Reserve	To support projects or initiatives that require match funding	To support partnership projects where matched funding is a requirement.	£490	(£407)	£83	Peak District National Park Foundation Ash die back works Throwley Hall
VAT Reserve	To support unbudgeted VAT repayments to HMRC	To repay VAT to HMRC in the event partial exemption rules are breached.	£220		£220	

MTFF Reserve	To fund the budget deficit in the MTFF	As part of the budget setting process, the reserve will be used to balance the budget. It should not be used for any other purpose.	£910	(£910)	£0	This has been fully allocated in the MTFF
Local Plan Reserve	To support delivery of the Local plan as set out in Regulation 10A of the Town & Country planning Regulations 2012	To support expenditure relating to delivery of the Local plan review, outside the baseline budget	£236	(£236)	£0	Expectation to be fully utilised across 25/26
Revenue Grants Reserve	Grant funding or contributions for projects received in advance (i.e. expenditure will be incurred in future financial years).	These restricted funds are held subject to grant conditions and can only be used to fund projects as per the agreed conditions.	£3,141		£3,141	External funding in advance-Not Authority funds
Bequests	Funds/Donations received for which their use is restricted	These restricted funds can only be spent in line with the conditions outlaid on acceptance of monies.	£138		£138	

Unusable Reserves

The Authority holds a number of unusable reserves which absorb the difference between the statutory arrangements for funding expenditure and accounting for the expenditure inline with regulations and proper accounting practice. Unusable reserves cannot be used to fund expenditure e.g. cannot fund revenue spend on services or capital spend on projects.

(i). **Revaluation Reserve:** The Revaluation reserve contains the net gains made from increases in the value of the Authoritys assets (Property, Plant, Equipment and Intangible Assets) not yet realised through sales. The gain will only be realised and shown as income in the Authoritys accounts following sale of the asset. The balance of the Revaluation reserve as at 31 March 2025 is £9.3m.

(ii). **Capital Adjustment Account:** A store of capital resources from Revenue, Capital Receipts and the provision for the payment of debt set aside to meet past expenditure. The balance of the Capital Adjustment Account as at 31 March 2025 is £13.5m.

(iii). **Pension Reserve:** In line with International Accounting Standard 19 (IAS 19) Employee Benefits the Authoritys commitment to make future payments must be disclosed in the accounts at the time the employees earn their future entitlement to the benefits. The balance of the Pension Reserve at 31 March 2025 is £457k (This figure is impacted by the Asset Ceiling Test)

(iv) **Accumulated Absence Reserve:** The Accumulated Absence account absorbs the differences that would otherwise arise on the general Fund balance from accruing for compensated absences earned but not taken in the year e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the account. The balance of the Accumulated Absence Reserve at 31 March 2025 is £147k.