

Summary of Reserve movements 2025/26

Appendix B

Reserve	Opening balance	Movements In 25/26	Movements Out 25/26	Net Movement
General Reserve	(375,768)	(50,000)	-	(425,768)
Capital Reserve	(1,053,689)	-	89,874	(963,815)
Specific Reserves				
Trading & Operational Assets	(646,333)	(39,000)	5,709	(679,624)
IT Reserve	(428,981)	(20,000)	-	(448,981)
Woodlands Reserve	(49,914)	(4,288)	-	(54,202)
Corporate Operational Reserve	(2,452,091)	(222,320)	244,806	(2,429,605)
Local Plan Reserve	(315,501)	(17,805)	247,237	(86,069)
Matched Funding Reserve	(490,481)	-	37,446	(453,035)
Corporate & Other Assets Reserve	(112,765)	-	-	(112,765)
Warslow Reserve	(49,788)	-	-	(49,788)
Vat Reserve	(220,000)	-	-	(220,000)
Minerals Reserve	(566,852)	-	-	(566,852)
CMPT Reserve	(91,174)	-	-	(91,174)
MTFF Reserve	(910,464)	-	-	(910,464)
Total Specific Reserves	(6,334,343)	(303,413)	535,198	(6,102,558)
Restricted funds				
Revenue Grants Reserve	(3,140,624)	(2,243,158)	1,167,288	(4,216,494)
Bequests	(137,906)	(31,559)	-	(169,465)
Total restricted funds	(3,278,530)	(2,274,717)	1,167,288	(4,385,959)
Total reserves 31/03/2026	(11,042,331)	(2,628,130)	1,792,360	(11,878,101)

Reserve appropriations detailed summary

Reserve appropriations resulted in a net transfer of (£875k)into Revenue Reserves (Specific reserves & restricted funds) and a transfer out of £90k from Capital Reserves.

The draft surplus after funding requirements on the Revenue Outturn for 2025/26 is £50k. This has been transferred to the General Reserve.

Revenue Grants Reserve closed with a net transfer in of (£1.1m), for future projects and planned ringfenced operational expenditure.

Other material reserve movements

Corporate Operational Reserve:

- Transfer out -funding of redundancy payments £208k
- Transfer in -Digitising project residual budget required for 2026/27 (£94k)
- Transfer out-Assets & Enterprise consultancy fees £24k
- Transfer out-agreed operational expenditure £12k
- Transfer in-agreed movement from Local Plan Reserve (£80k)
- Transfer in-funding requirements relating to 2026/27 (£48k)

Local Plan Reserve:

- Transfer out-expenditure on costs associated with the Local Plan £167k
- Transfer out-movement to Corporate Operation Reserve on receipt of Government funding in 2024/25 £80k
- Transfer in-residual baseline budget for future spending on Local Plan (£18k)

Matched Funding Reserve:

- Transfer out-matched funded projects, primarily ash die back works £57k
- Transfer in-Funding relating to 2026/27 projects (£20k)

Summary of opening balances and allocations 2026/27 to 2030/31

Reserves	26/27	27/28	28/29	29/30 & 30/31
Opening balance	(11,878)	(10,168)	(9,517)	(8,921)
Allocations	1,710	651	597	1,029
Closing balance	(10,168)	(9,517)	(8,921)	(7,892)
Restricted				
General Reserve (min threshold required)				(426)
Capital Reserves				(195)
Revenue Grants Reserve				(4,216)
Specific Reserves				(1,477)
Bequests				(169)
Unrestricted/unallocated MTFF				(1,408)