

## APPENDIX 4

**TOTAL MOVEMENT ON REVENUE AND CAPITAL EARMARKED RESERVES AS AT 31<sup>ST</sup> MARCH  
2026**

Opening Balance 01 Apr 25 £'000	Reserve	Movement as at 31 March 2026		Closing Balance 31 Mar 26 £'000
		Net Additions/ Reclassification £'000	Draw-down/ unwound £'000	
	<b>Corporate Reserves:</b>			
303	Asset Management Plan	-	(107)	196
1,206	Building Maintenance Reserve	-	(183)	1,023
781	Capital Feasibility Fund	-	(89)	692
1,827	Change Management	1,736	(1,384)	2,179
467	Digital Transformation, ICT & Finance Systems	-	(219)	248
500	Economic and Future Resilience Fund	-	-	500
830	Insurance Reserve	-	-	830
1,000	Major Claims Reserve	-	-	1,000
3,179	MTFS Budget Contingency	-	-	3,179
1,893	Service Reconfiguration	-	-	1,893
<b>11,986</b>	<b>Total Corporate Reserves</b>	<b>1,736</b>	<b>(1,982)</b>	<b>11,740</b>
	<b>Directorate Reserves:</b>			
7,554	Directorate Issues	5,910	(1,774)	11,690
23	Wellbeing Projects	-	-	23
<b>7,577</b>	<b>Total Directorate Reserves</b>	<b>5,910</b>	<b>(1,744)</b>	<b>11,713</b>
	<b>Equalisation &amp; Grant Reserves:</b>			
-	Building Control Reserve	24	-	24
197	Civil Parking Enforcement	5	-	202
1,772	IFRS Grants	713	(250)	2,235
174	Local Development Plan	55	-	229
-	Planning & Development	74	-	74
682	Special Regeneration Fund	-	(23)	659
63	Rest Bay	19	-	82
<b>2,888</b>	<b>Equalisation &amp; Grant Reserves:</b>	<b>890</b>	<b>(273)</b>	<b>3,505</b>
(619)	School Balances	-	(2,996)	(3,615)
46,038	Capital Programme Contribution	8,010	(2,834)	51,214
10,008	Council Fund Balance	278	-	10,286
<b>77,878</b>	<b>TOTAL RESERVES</b>	<b>16,824</b>	<b>(9,859)</b>	<b>84,843</b>

NB: Differences due to rounding of £000's