Appendix 6

Summary of Earmarked Reserves Position For P3 2026-27

General Fund Reserves	Description and purpose of the reserve	Estimated Balance at 31 March 2026 £0	Receipts in Year £0	Transfers out in Year £0	Movement Between Reserves £0	Commitments £0	Estimated Balance at 31 March 2027 £0
Usable Reserves							
MTFP - Main Reserve	Amalgamation of smaller reserves	(15,178,639)					(15,178,639)
Car Parks Maintenance	Used to fund repairs, maintenance and improvements in the Council's off street car parks	(1,902,227)					(1,902,227)
IT Renewals	Receives repayments from services to fund expenditure as set out in the Council's Information and Communication Technology (ICT) strategy	(1,506,767)					(1,506,767)
Local Government Reorganisation Reserve (LGR)	Local Government Reorganisation	(1,937,389)		822,648			(1,114,741)
MTFP - Invest to Save Reserve	Growth through Invest and Save - funded from main MTFP reserve	(800,000)					(800,000)
Insurance	Insurance excess reserve, can be released if insurance is transferred to LB Sutton	(500,000)					(500,000)
Spectrum	Unplanned maintenance and repairs	(400,817)					(400,817)
G Live Sinking	Required by G live operating agreement	(134,244)					(134,244)
Carried Forward Items	Cover cost of Interim Finance and due diligence. Majority Transferred into Main MTFP Reserve, the rest will be utilised in the current year	(62,386)					(62,386)
Safer Gfd		(82,340)	(47,181)	0			(129,521)
MTFP - Finance Recovery Reserve (FRR)	For Finance Recovery - funded from main MTFP reserve	0					0
Election	To support with election cost	(30,532)					(30,532)
TOTAL USUABLE RESERVES		**(22,535,341)**	**(47,181)**	**822,648**	**0**	**0**	**(21,759,875)**
Unusable Reserves							
Special Protection Areas (SPA) sites	Set up to hold s106 income received in relation to	(17,381,294)					(17,381,294)
SPA Reserve - Effingham		(4,759,992)					(4,759,992)
SPA Reserve - Riverside Park		(1,035,532)					(1,035,532)
SPA Reserve - Chantry Wood		(8,009,125)					(8,009,125)
SPA Reserve - Lakeside		(575,388)					(575,388)
SPA Reserve - Parsonage Water		(2,537,974)					(2,537,974)
SPA Reserve - Burpham		0					0
SPA Reserve - Tyting		29,479					29,479
SPA Reserve - Benswood		(492,762)					(492,762)
Extended Producer Responsibility (EPR) Fund	Extended Producer Responsibility (EPR) Fund	(2,194,429)					(2,194,429)
Refugee support	Government Ukrainian Refugee support funding	(1,904,993)	0	388,913			(1,516,080)
Family Support	SCC Family Support funding	(551,457)					(551,457)
BR Covid ongoing	Debt recovery capacity funding	(285,794)	0	43,907			(241,887)
Salix	Match Funding for Salix (Carbon Trust) match funding grants	(345,953)					(345,953)
HMO Licence Income Reserve	HMO Licence Income Reserve	(437,981)					(437,981)
HLS	Natural England grants towards parks and countryside schemes	(315,205)					(315,205)
Taxi Licensing reserve	Taxi Licensing reserve	(393,607)					(393,607)
Land Charges	Land Charges	(100,271)					(100,271)
Private Sector Housing MEES Fines Reserve	Private Sector Housing MEES Fines Reserve	(35,474)					(35,474)
DEFRA - Effective enforcement Reserve	DEFRA - Effective enforcement Reserve	(17,900)					(17,900)
TOTAL UNUSUABLE RESERVES		**(23,964,359)**	**0**	**432,821**	**0**	**0**	**(23,531,538)**
TOTAL		**(46,499,700)**	**(47,181)**	**1,255,469**	**0**	**0**	**(45,291,413)**