

## Summary of Earmarked Reserves Outturn Position For P5 2025-26

| General Fund Reserves                         | Description and purpose of the reserve                                                                                                      | Estimated<br>Balance at 31<br>March 2025<br>£000 | Receipts in<br>Year<br>£000 | Transfers out in<br>Year<br>£000 | Movement<br>Between<br>Reserves<br>£000 | Commitments<br>£000 | Estimated<br>Balance at 31<br>March 2025<br>£000 |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------------------|----------------------------------|-----------------------------------------|---------------------|--------------------------------------------------|
| <b>Usable Reserves</b>                        |                                                                                                                                             |                                                  |                             |                                  |                                         |                     |                                                  |
| MTFP - Main Reserve                           | Amalgamation of smaller reserves                                                                                                            | (11,617,237)                                     |                             | 89,800                           | (937,389)                               |                     | (12,464,826)                                     |
| 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   | (1,626,407)                                      |                             |                                  |                                         |                     | (1,626,407)                                      |
| Local Government Reorganisation Reserve (LGR) | Local Government Reorganisation                                                                                                             | (1,000,000)                                      |                             |                                  |                                         |                     | (1,000,000)                                      |
| 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 | (73,416)                                         |                             |                                  |                                         |                     | (73,416)                                         |
| Safer Gfd                                     |                                                                                                                                             | (39,364)                                         |                             |                                  |                                         |                     | (39,364)                                         |
| MTFP - Finance Recovery Reserve (FRR)         | For Finance Recovery - funded from main MTFP reserve                                                                                        | (800,000)                                        |                             |                                  | 800,000                                 |                     | 0                                                |
| Election                                      | To support with election cost                                                                                                               | (137,389)                                        |                             |                                  | 137,389                                 |                     | 0                                                |
| <b>TOTAL USUABLE RESERVES</b>                 |                                                                                                                                             | <b>(19,031,101)</b>                              | <b>0</b>                    | <b>89,800</b>                    |                                         | <b>0</b>            | <b>(18,941,300)</b>                              |
| <b>Unusable Reserves</b>                      |                                                                                                                                             |                                                  |                             |                                  |                                         |                     |                                                  |
| Special Protection Areas (SPA) sites          | Set up to hold s106 income received in relation to various SPA sites                                                                        | (15,160,525)                                     |                             |                                  |                                         |                     | (15,160,525)                                     |
| SPA Reserve - Effingham                       |                                                                                                                                             | (4,759,992)                                      |                             |                                  |                                         |                     | (4,759,992)                                      |
| SPA Reserve - Riverside Park                  |                                                                                                                                             | (1,100,494)                                      |                             |                                  |                                         |                     | (1,100,494)                                      |
| SPA Reserve - Chantry Wood                    |                                                                                                                                             | (6,433,520)                                      |                             |                                  |                                         |                     | (6,433,520)                                      |
| SPA Reserve - Lakeside                        |                                                                                                                                             | (579,789)                                        |                             |                                  |                                         |                     | (579,789)                                        |
| SPA Reserve - Parsonage Water                 |                                                                                                                                             | (2,286,731)                                      |                             |                                  |                                         |                     | (2,286,731)                                      |
| Refugee support                               | Government Ukrainian Refugee support funding                                                                                                | (2,339,923)                                      |                             |                                  |                                         |                     | (2,339,923)                                      |
| Family Support                                | SCC Family Support funding                                                                                                                  | (394,039)                                        |                             |                                  |                                         |                     | (394,039)                                        |
| BR Covid ongoing                              | Debt recovery capacity funding                                                                                                              | (330,590)                                        |                             |                                  |                                         |                     | (330,590)                                        |
| Salix                                         | Match Funding for Salix (Carbon Trust) match funding grants                                                                                 | (345,953)                                        |                             |                                  |                                         |                     | (345,953)                                        |
| HMO Licence Income Reserve                    | HMO Licence Income Reserve                                                                                                                  | (311,294)                                        |                             |                                  |                                         |                     | (311,294)                                        |
| HLS                                           | Natural England grants towards parks and countryside schemes                                                                                | (242,394)                                        |                             |                                  |                                         |                     | (242,394)                                        |
| Taxi Licensing reserve                        | Taxi Licensing reserve                                                                                                                      | (226,480)                                        |                             |                                  |                                         |                     | (226,480)                                        |
| Land Charges                                  | Land Charges                                                                                                                                | (40,992)                                         | (55,988)                    |                                  |                                         |                     | (96,980)                                         |
| Private Sector Housing MEES Fines Reserve     | Private Sector Housing MEES Fines Reserve                                                                                                   | (25,474)                                         |                             |                                  |                                         |                     | (25,474)                                         |
| DEFRA - Effective enforcement Reserve         | DEFRA - Effective enforcement Reserve                                                                                                       | (8,950)                                          |                             |                                  |                                         |                     | (8,950)                                          |
| <b>TOTAL UNUSUABLE RESERVES</b>               |                                                                                                                                             | <b>(19,426,616)</b>                              | <b>(55,988)</b>             | <b>0</b>                         | <b>0</b>                                | <b>0</b>            | <b>(19,482,604)</b>                              |
| <b>TOTAL</b>                                  |                                                                                                                                             | <b>(38,457,716)</b>                              | <b>(55,988)</b>             | <b>89,800</b>                    |                                         | <b>0</b>            | <b>(38,423,904)</b>                              |