

Appendix 4 - Earmarked Reserves

	Balance	Contributions		Balance
	31 March 2020 £000	From Revenue £000	To Revenue £000	31 March 2021 £000
SCHOOLS BALANCES				
Schools Reserves	5,317	16,919	(522)	21,714
Cathays HS – Maintenance of Playing Field	3	0	0	3
Primary/Special Schools Repairs	707	218	0	925
	6,027	17,137	(522)	22,642
SCHOOLS RESERVES				
Out of School Childcare	99	29	(10)	118
Schools Catering	0	256	0	256
Schools Formula Funding	226	1,900	(35)	2,091
Schools Organisational Plan	501	8,749	(8,090)	1,160
	826	10,934	(8,135)	3,625
OTHER COUNCIL RESERVES				
Adults Social Care	0	1,182	0	1,182
Apprenticeships and Trainees	590	0	(77)	513
Bereavement Services	137	614	(404)	347
Building Control Regulations	85	0	(36)	49
Bute Park Match Funding	73	0	0	73
Capital Ambition Delivery	250	0	(250)	0
Cardiff Academy Training	78	0	0	78
Cardiff Capital Region City Deal	216	0	0	216
Cardiff Dogs Home Legacy	312	88	(148)	252
Cardiff Enterprise Zone	2,377	970	(983)	2,364
Central Market Works	269	0	(22)	247
Children's Services	0	950	0	950
Central Transport Service	0	177	0	177
City Events and Recovery	0	1,000	0	1,000

City Wide Management and Initiatives	878	254	(386)	746
Community Based Services Transition	169	0	(48)	121
Community Initiatives	675	562	0	1,237
Connect to Cardiff Refurbishment	10	0	0	10
Corporate Events and Cultural Services	829	339	(338)	830
Corporate Landlord Function	136	500	0	636
Corporate Recovery Risk	0	2,250	0	2,250
Council Tax Reduction Scheme	0	2,000	0	2,000
Digital Transformation	0	3,203	0	3,203
Discretionary Rate Relief	100	0	0	100
Emergency Management, Safeguarding & Prevent	139	0	0	139
Employee Changes	8,690	603	(567)	8,726
Energy Conservation (One Planet Cardiff)	47	150	(47)	150
Energy Market Volatility	336	0	0	336
Family Guarantor	0	339	0	339
Flatholm	0	7	0	7
Fraud Detection	44	0	0	44
Governance and Legal Services	185	0	0	185
Harbour Authority Project and Contingency Fund	63	63	0	126
Highways Section 278	410	0	(68)	342
Homelessness	1,468	344	0	1,812
Housing Support	758	0	0	758
ICT Holding Account	716	0	0	716
Inspectorate Support	208	800	0	1,008
Insurance	6,175	1,274	0	7,449
Invest to Save	261	0	0	261
Joint Equipment Store	221	84	0	305
Local Development Plan	38	300	0	338
Major Projects	480	0	0	480
Members Development	61	0	0	61
Municipal Election	572	225	0	797
Municipal Mutual Insurance	786	149	0	935
Non-Domestic Rates Due Diligence	60	0	0	60

Parking and Enforcement	2,115	8,569	(6,148)	4,536
Projects, Design and Development	14	0	(14)	0
Property Asset Management	67	21	(72)	16
Red Dragon Centre	1,532	270	0	1,802
Rentsmart	660	0	(202)	458
Resources	843	1,468	(56)	2,255
Roads Maintenance	0	1,033	0	1,033
Scrutiny Development and Training	118	0	0	118
Social Care Technology	655	0	0	655
South East Wales Construction Framework	535	440	0	975
Strategic Budget	3,979	3,917	(750)	7,146
Treasury Management	4,725	4,300	0	9,025
Wales Interpretation and Translation Service	351	0	(31)	320
Waste Management	0	311	0	311
Welfare Reform	1,853	291	0	2,144
Youth and Community Education	178	609	0	787
	46,527	39,656	(10,647)	75,536
SHARE OF JOINT COMMITTEE RESERVES				
Cardiff Capital Region City Deal (CCRCD)*	1,514	248	(1,062)	700
	1,514	248	(1,062)	700
Total Council Fund Reserves	54,894	67,975	(20,366)	102,503
HRA RESERVES				
Housing Development Resilience	0	250	0	250
Housing Repairs and Building Maintenance	599	2,422	0	3,021
Welfare Reform	279	150	0	429
Total HRA Reserves	878	2,822	0	3,700
TOTAL EARMARKED RESERVES	55,772	70,797	(20,366)	106,203

Purpose of the Reserve

The net position on individual school balances, comprising surpluses, deficits and the overall deficit on the Mutual Supply Fund.

To maintain path alongside Cathays High School

The overall balance held on the mutual scheme for repairs to school buildings.

Surplus balances from each school operating an out of school childcare scheme. These can be drawn upon by each school to balance their in-year financial position.

To be used to support the Schools Catering Service, including kitchen improvements, the implementation of a cashless transaction system.

A contingency set aside to meet unplanned and unforeseen expenditure incurred by or on behalf of the delegated schools budgets.

To be used to manage the cash flow implications of the Schools Organisational Plan financial model.

To provide interim funding for service specific pressures during 2021/22 and to enhance Adult Service's resilience in the short term in light of the demographic and market uncertainty created by the pandemic.

To support the Council's commitment to young people through funding for apprenticeships and trainees.

To fund a planned programme of refurbishment and improvement.

Represents historic surpluses relating to the ring fenced building control account which will be used to smooth the effects of any future deficits.

To provide match funding for grant funded initiatives in relation to Bute Park, as per Heritage Lottery Fund agreement.

To fund additional advice and support for the delivery of Capital Ambition projects.

To support initiatives undertaken by the Academy.

To provide funding towards the Council's contribution to the Joint Cabinet for the Cardiff Capital Region City Deal.

Donations left to Cardiff Dogs Home to be used for improvements to the home.

To fund expenditure on the Cardiff Enterprise Zone in future years.

To fund works at Cardiff Central Market and as potential match funding for external grants.

To be used to enhance Children's Services resilience in the short term, including provision of funding temporary staffing for Reviewing/Screening Service, Intervention Hub and additional in house fostering support.

To fund costs relating to the CTS vehicle service in future years.

To support the post pandemic recovery.

To fund city wide management and initiatives including supporting marketing and infrastructure.
To enable the better integration of community facilities across the public sector.
To fund initiatives arising from the legacy of the Community First Programme.
To fund expansion due to new and changing regulations.
To support feasibility studies and costs of major events and to offset future pressures arising from fluctuations in income within Venues and Cultural Services.
To support the corporate landlord functions across the Council in order to provide a cohesive and commercial operating model.
To mitigate risk of transition post pandemic.
To manage pressure and volatility in CTRS expenditure over the medium term.
To support new ways of working.
To fund changes to the NDR discretionary rate relief scheme.
To fund preventative measures in relation to safeguarding, the Prevent agenda and emergency management.
To meet the costs associated with voluntary redundancy and other employee costs in future years.
To fund initiatives in connection with energy conservation.
To provide funding for unexpected fluctuations in the cost of energy.
To enable the authority to adopt the role of guarantor for landlords and aid the transfer of families from temporary accommodation into permanent homes
To fund initiatives and repairs and renewals at Flatholm.
To supplement staffing and other costs associated with fraud detection.
To fund future Governance & Legal Services initiatives, including projects in connection with ICT upgrades.
To fund expenditure for the improvement and enhancement of infrastructure, assets, activities or services in or around Cardiff Bay.
To support highway investment.
To be used to meet increases in homelessness pressures.
To improve sustainability by maintaining the independence of people in their own homes.
To fund future business process improvement initiatives and other future ICT initiatives.
To procure necessary consultancy for inspections and regulatory environment.
To protect the Council from future potential insurance claims.
To be used in connection with revenue invest to save schemes.
To be utilised to offset deficits or one off expenditure items in the pooled budget, in future years.
To support the cost of the Local Development Plan and any potential appeals or judicial reviews.
To contribute towards the cost of Major Projects.
To support any additional Members' ICT software.
To support the cost of local elections.
To reflect the fact that the Council are liable to pay a percentage of claims previously settle by Municipal Mutual Insurance (MMI) and contribute to the cost of future settled claims.
To fund the costs of NDR due diligence.

This represents surpluses to parking and enforcement schemes which, under the Road Traffic Act 1984, have to be reinvested in Road Traffic Schemes. Additional details provided in note below.
To cover unattributable anomalies in building design and construction and offset any annual trading deficits.
To be used by Strategic Estates, as a tool for managing timing and fluctuations of income from fees relating to the disposal of properties.
To support ongoing premises funding requirements.
To reinvest in training and service delivery in respect of Rentsmart Wales.
To provide funding to a number of areas within the Resources Directorate, particularly where transition to new methods of operation are required.
To fund future road maintenance improvements.
To fund scrutiny member development and training.
To provide funding towards social care ICT developments.
Ring fenced revenue to fund future costs of the project. Remaining funding to be distributed amongst the participating authorities.
To support financial resilience and the future budget requirements of the Council over the three year budget period within the Medium Term Financial Plan.
To assist with the management of risk in relation to major projects and to offer some protection and flexibility to the wider capital programme.
To manage in-year fluctuations in funding and financial performance of the service.
To support additional waste management initiatives to achieve recycling targets and offset the impact of additional tonnage and associated waste management costs.
To mitigate pressures and reduced funding within the Housing Benefit Service following the transfer of services to DWP, as part of the rollout of the Universal Credit Scheme.
To fund costs connected with the refurbishment of youth centres.
The Council's percentage share of the accumulated balances and earmarked usable reserves of Cardiff Capital Region City Deal.
To mitigate against risk and improve resilience within the Housing Development Capital Programme
To fund costs of the housing repairs and to mitigate against risk within the construction industry.
To fund project costs and scheme development to address issues for council tenants due to benefit cap and universal credit.